

REPORT
ON THE
EXTERNAL TRADE OF BENGAL

WITH
NEPAL, SIKKIM, AND BHUTAN,

FOR THE YEAR 1883-84.



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THE system under which the external trade of Bengal with Nepal, Sikkim, and Bhutan is registered has been described in previous reports, and no change was introduced in it during the year 1883-84.

2. The total value of this traffic registered during the past three years on all the important trade routes, at the 32 stations which are distributed along the frontier between Chumparan and Julpigoree, was as follows:—

Imports into Bengal.				Exports from Bengal.			
	1881-82. Rs.	1882-83. Rs.	1883-84. Rs.		1881-82. Rs.	1882-83. Rs.	1883-84. Rs.
From Nepal ...	75,42,743	75,60,004	71,76,210	To Nepal ...	55,36,668	55,57,525	64,56,930
„ Sikkim ...	1,67,533	2,00,148	2,21,523	„ Sikkim ...	86,011	1,16,294	1,12,711
„ Bhutan ...	1,23,048	1,11,442	96,350	„ Bhutan ...	1,05,168	86,693	1,23,000
Total ...	78,33,324	78,72,194	74,94,083	Total ...	57,27,847	57,60,512	66,92,641

3. In addition to these figures, which relate to the trade to and from stations in Bengal only, the total value of traffic with other provinces which passed over trade routes in Bengal in those years, was as follows:—

Year.	Imports into other provinces from Nepal.			Exports from other provinces to Nepal.	
	Rs.			Rs.	
1881-82	4,38,040	5,63,732
1882-83	4,55,050	4,29,117
1883-84	1,28,423	5,56,168

4. The total value of the traffic registered amounted to Rs. 1,48,71,315 against Rs. 1,45,16,873 in 1882-83, and Rs. 1,45,62,943 in 1881-82, as shown below:—

Year.	Imports into Bengal.		Exports from Bengal.		Total.
	Rs.		Rs.		Rs.
1881-82	82,71,364	...	62,91,579	1,45,62,943
1882-83	83,27,244	...	61,89,629	1,45,16,873
1883-84	76,22,506	...	72,48,809	1,48,71,315

It will be seen that the gross value of the trade during 1883-84 was 2·44 per cent. in excess of the figures of the preceding year, and 2·12 per cent. over those of 1881-82. The import trade, however, shows a material falling off, the figures for the past year being 8·46 and 7·84 per cent. below those of the two previous years respectively. Under exports, there was an increase of 17·11 per cent. as compared with 1882-83, and of 15·21 per cent. as compared with 1881-82. The chief staples in the import traffic which showed the largest decrease during the past year as compared with 1882-83, were food-grains, timber, and silver; and the articles showing the largest increase were precious stones and pearls (unset), cattle, opium, linseed, and saltpetre. As regards exports, the greatest improvement is found in European piece-goods, metals, provisions, treasure, horses, salt, tobacco, and unrefined sugar, while manufactured woollen goods showed a decrease.

5. In the report for 1882-83 it was observed that the information furnished by the local officers of the frontier districts regarding the imposts levied by the Nepalese authorities on traders after they leave, or before they enter British territory, showed that the rates of duty at different points on the frontier varied considerably. With the

object of obtaining complete and satisfactory information, so as to admit of a comprehensive review of the subject, each of the local officers concerned was furnished with copies of the reports submitted by the others, and they were requested to institute careful personal enquiries into the matter, and report the result for the information of Government. They were also asked to consider how far the fluctuations in the imports and exports at the different registering posts were the results of variations in the rates of duty levied at different points. In accordance with these orders, the frontier district officers have collected as much information upon the subject as was possible, and they have been requested to continue to devote their particular attention to this subject during their annual tours, and submit periodical reports of any changes that may hereafter come to their knowledge. The substance of the reports is given in the ensuing paragraphs.

6. So far as has been ascertained there are at present 35 toll stations on the northern frontier of Bengal between Chumparun and Darjeeling at which imposts are levied by the Nepalese authorities. In Chumparun all articles of trade pass to and from Nepal by Semra Basa, Semrown, Hetaura, Bhichakhori, Sirsa Gudhi, Ghat Sirsia, Chapkatia, Mushurwa, Amerputte, Bhim Phendi, Matearwa, and Tribeni Ghât along the frontier, and there are toll stations at all these places. The lighter and more valuable classes of goods are sent to Nepal by the Sigowli route as a matter of convenience, because it is the most direct road to the frontier. Heavy goods are sent up by river, and country produce is brought down from Nepal, either by river or by the Thori route, as it suits the convenience of exporters.

7. In the Mozufferpore district the imposts are levied at the ghâts nearest to the five British registering stations of Bairagnia, Majorgunge, Sonbursa, Bela, and Sursund. These ghâts are situated within Nepal territory on the paths leading from the interior of Nepal to the markets on the British frontier. In some cases as many as three of these ghâts, at each of which a separate toll is levied, are situated between the frontier and the markets in the interior of Nepal with which trade is carried on.

8. There are five ghâts on the borders of the Durbhunga district at which imposts are levied, namely, Bashita Ghât opposite to Deodha, Banarputti Ghât opposite to Ladania, Sabaila opposite to Harlakhi, Bhugwanpore opposite to Lowkahi, and Jamuni opposite to Andra Muth.

9. The farmer of the sayer mehal of four pergunnahs in Nepal on the frontier of the Bhagulpore district has collecting stations at Bishoonpore in Nepal, opposite Beerpore, and at Cheh Pahari Nurha, opposite Puchpararia (Puchpandaria), and another Bishoonpore, opposite Bilundi, a village three miles east of Kanhouli (Kundowli); also another ghât opposite Kundowli.

10. On the frontiers of the Purneah district the duties are levied in the Morung district of Nepal, while as regards Darjeeling the imposts are levied at four stations in the Nepal Terai, viz., Eroongtar, Dhoolabaree, Dohuguri, and Baradhasi, and at five stations in the hills, viz., Mamringtar, Bundooka, Goorkhajagat, Feekul, and Monglong.

11. The Nepalese Government maintains no regular Custom House, and the imposts are levied on the farming system. Along the frontier of the Chumparun district, it is said that in some places the taxes are farmed, while in some places they are held khas. The Collector of Mozufferpore writes:—"The imposts in question are levied by thikadars, who are said to take annual farms of them from the Chowdhries, and these Chowdhries are said to be subordinate to an officer known as Captan." The Collector of Durbhunga was informed that the farms along the frontier of his district were all disposed of from head-quarters (Khatmandoo), and that the local "Sooba" had not even to keep an eye on the farmers for the prevention of any malpractices that they might be inclined to commit. The District Officer of Bhagulpore states that the farmer of the sayer mehal, who is a British subject, "has to bid every year for the mehal, and he again sub-lets to highest bidders. The sayer mehal includes, besides the collection of import and export duties, the market-dues of all hâts in the four pergunnahs, and *phulkar*, and a tax on hides. He has sub-lessees under him, but his name alone appears in the Nepal Government books, and

Agency employed for the collection of the imposts.

he is solely responsible to the Nepalese Government. His lease gives him authority to levy market-dues, &c., only from the revenue-paying villages. The lakhirajdars of the revenue-free villages make their own arrangements as regards sayer dues." The agency employed by the Nepalese Government in the Morung District of Nepal (marching with the district of Purneah), and along the border of the Darjeeling District, is not particularized in the local reports.

12. The District Officer of Mozufferpore writes:—"Attempts are sometimes made by the thikadars to enhance the rates, and complaints on this subject are sometimes instituted by aggrieved British subjects before the Nepalese officials. The fact of the institution of these complaints would seem to show that the force of custom in regulating the rates of imposts is generally recognized." No person, it is said, "has ever seen any written table of rates, nor are any such written tables believed to exist." The Collector of Durbhanga states that the farmers make as much as they can during the tenure of their lease, and their exactions are passed over unnoticed. The Sub-divisional Officer of Madhubani reports:—"I have found it very difficult to ascertain the truth about them (the imposts), for though I have questioned hundreds of people about them, I have received similar consistent replies from none. No one seems to have a comprehensive knowledge of the whole subject, which appears to be very complicated." The state of affairs on the borders of the Bhagulpore District is described in the following extract from the Collector's report. "He [the farmer of the sayer mehal] says it is possible that some of his sub-lessees may take occasionally more from traders than the fixed duty; but he believes—and I think from all I have heard that he is correct in his belief—that the sub-lessees more frequently take less than the fixed duty to attract traders to their particular roads. Several persons informed me that they can always get redress in the Nepalese Courts if any sayer amlah extorts any sum in excess of the fixed duty; and traders seem to know exactly what the recognized rates are. They say that they always get justice in Nepalese Courts. I asked the farmer who has 'rah-ghats' at only four or five places on the frontier, how it was that traders did not escape duty by crossing the frontier at places where he has no 'rah-ghats.' He said that he makes arrangements with the villagers all along the frontier, by which they intercept any person going by roads or tracks other than those on which he has 'rah-ghats,' so that very little escapes him."

13. The imposts are levied by the Nepalese authorities on imports as well as on exports, and from British as well as from Nepalese traders, with certain exceptions, which will be noticed further on. As regards the rates of duty, the local officers have furnished them in statements, which will be found among the appendices to this report. An abstract of the information that has been gathered on the subject is given below, district by district.

14. *Chumparun*.—At the 12 toll stations on the frontier of the Chumparun district, duty on animals is levied per head, but in the case of goods, the tax is imposed according to some particular denomination, such as per cart-load, pony or bullock-load, bag, banghy, parcel, maund, &c. The duties levied at Semra Basa and at Semrown are the same. The rates in force at these two stations are 4 lohia* pice per cart-load, and 2 lohia pice per pony or bullock-load, of the following articles, viz., raw cotton, piece-goods, edible grains, brass and copper utensils, sweetmeats, fish, *goor*, and tobacco. Such articles, however, as vegetables, spices, and baskets are taxed at 1 lohia pice per shop, but tailors' shops at 2 pice each. The rate for pan or betel-leaves is 2 annas per banghy, and that for pigs 1 lohia pice per head. At Hotaura, 2 lohia pice are levied on each rupee's worth of raw cotton, spices, and tobacco. Of food-grains, *murwa* is taxed at 2 pice on each rupee's worth, and pulses at Re. 1 per pony or bullock-load. The rate for buffaloes is 8 annas per head, for goats 2 lohia pice each, and for piece-goods 2 pice per piece. The duty levied at Bhicha Khori on sheep and goats is 1 lohia pice per head, and that on piece-goods, Indian-corn, cummin-seed, and black pepper 8 annas per cart-load, and 2 annas per pony or bullock-load. At Sirsa-Gudhi horses are taxed at Re. 5 each, buffaloes at 8 annas each, goats and sheep at 8 lohia pice each, and piece-goods

* A lohia pice is equal to about $\frac{1}{3}$ of an anna.

and tobacco at 1 pice and 2 pice respectively on each rupee's worth. In the case of pulses, spices, and attar and rose-water the charges are 8 annas, Re. 1, and Rs. 3 per banghy, respectively. The duty on treasure is Rs. 5 per cent. The rates of impost levied at Ghât Sirsia, Chapkatia, and Mushurwa are uniform, and appear to be more systematic than those prevailing in other ghâts. The great bulk of the commodities passing these stations is taxed according to weight in maunds, at rates varying from 1 lohia pice to 6 annas per maund; but as regards rice and oil-seeds, the charges are 3 annas per cart-load, $1\frac{1}{2}$ annas per pony or bullock-load, 5 pice per banghy, and 1 pice per bag. The duty on indigo and opium is 8 annas per maund, and that on piece-goods, and hemp, twine and thread 4 annas per 100 maunds. The tax on punga (or sea) salt is $\frac{1}{2}$ anna, on sandha (or rock) salt $1\frac{1}{2}$ annas, and on sambhar (or Upper Provinces) salt 1 anna per maund. At Amerputte a charge of 2 annas is made for each bullock, cow, and buffalo, and $1\frac{1}{2}$ lohia pice for a goat. Potatoes are taxed at 6 pice per banghy, 3 annas per cart-load, and 2 pice per parcel; rice at 2 annas per cart-load and $1\frac{1}{2}$ annas per pony or bullock-load; and Indian-corn at half an anna per banghy and 2 pice per parcel. The imposts levied at Bhini Phendi on rice, oils, ghee, salt, and saline substances are Re. 1 per cart-load, 4 annas per pony or bullock-load, and 2 annas per bag. Raw cotton also is taxed at these rates, except when carried in bags, in which case there is a reduction of 1 anna per bag. The imposts on piece goods are Re. 1 per cart-load, 8 annas per pony or bullock-load, and 1 anna per bag. The rates on betel-nuts, undrained sugar, and tobacco are as follows:—

			Per cart-load.		Per pony or bullock-load.		Per bag.
			Rs.	As.	Rs.	As.	Rs.
Betel-nuts (Dacca)	...	...	1	8	0	8	0
Unrefined sugar	...	...	0	8	0	2	0
Tobacco	...	...	0	12	0	4	0

At Matearwa an impost of 8 annas per cart-load, and 2 annas per pony or bullock-load is levied on raw cotton, Indian-corn, salt, saline substances, undrained sugar, and tobacco. The duty on piece-goods and brass utensils is Re. 1 per cart-load and 2 annas per pony or bullock-load; on pan or betel-leaves 2 annas per banghy; on vegetables, sweetmeats, garlic, ginger, onions, and baskets 1 pice per banghy; and on earthenware, fish, and undrained sugar 2 pice per banghy. At Tribeni, a tax of 6 annas per bundle or of Re. 1 to Re. 1-10 per pony or bullock-load is levied on piece-goods going northward. Sugar, tobacco, and curry-stuffs, of which large quantities are exported to Nepal by this route, are taxed at the rate of one rupee per pony or bullock-load. On exports from Nepal the duties levied at this ghât are as follows:—

			Rs.	As.	P.				Rs.	As.	P.
Drugs and medicines—						Metals and manufactures of metals—					
Dry ginger (sonth)	...	Per maund	...	1	0	0	Brass utensils...	...	Per rupee worth	...	0
Other medicinal drugs...	...	Per rupee worth	...	0	0	6	Iron ditto	...	Ditto	...	0
Fruits, nuts, and vegetables—						Oil-seeds—					
Oranges...	...	Per rupee worth	...	0	2	0	Mustard-seed	...	Per cart-load	...	1
				0	8	0					12
Grain and pulse—						Provisions—					
Rice, husked	...	Per cart-load	...	1	4	0	Ghee	...	Per rupee worth	...	0
		Per pony or bullock-load	...	0	8	0					1
Pulse	...	Per pony or bullock-load	...	0	8	0	Spices—				
							Bay leaves	...	Per maund	...	0
											6

The Sub-Divisional Officer of Bettiah has furnished a schedule shewing the charges made by the Nepal authorities on imports and exports. According to this schedule the scale of imports into Nepal is as follows:—

	RATE OF DUTY.	
	Per maund.	On value of Articles.
	Rs. A.	
Goats ...	1 14 per 100	10 goats for every 100 goats.
Raw cotton, twist and yarn, piece-goods, turmeric, nuts, gum of the gogul tree, lac, brass utensils, and spices	1 0 „ maund	Rs. A. 2 12 per cent.
Raw jute, undrained sugar, and tobacco	1 0 „ ditto.	Nil.

The following is the tariff for exports:—

	Rs.	As.	P.
Horses, large	12	0	0 each.
Do. middle size	8	0	0 „
Do. small size	4	0	0 „
Chiretta, spikenard, madder or } manjit, and bay leaves. }	1	3	0 per maund.

No special tax is levied on timber exported, but a royalty of 25 per cent. is paid on the value of every tree cut down.

The divergence in the rates of duty imposed at the different points on the frontier of the district is, the Collector remarks, “mainly due to the fact that the rates of duty are not fixed by the Nepalese Government, and that the Nepalese authorities seem to use their discretion as regards the levy of the duty.”

15. *Mosufferpore*.—The rates of impost levied at the several ghâts on the borders of this district vary very considerably, and appear, it is said, to be regulated by custom alone. The duties on imports and exports are equal. The basis of taxation, however, is very much less complicated than that adopted in the Chumparun district, the rates being according as goods are conveyed by cooly, pony or bullock, or cart. Cotton piece-goods, food-grains, lac, brass utensils, ghee, linseed, spices, sugar, and tobacco are charged at Bairagnia and Sonbursa at the rate of 3 lohia pice per pony or bullock-load, and at double that rate when carried by cart. The imposts on these articles at Majorgunge are 4 pice per pony or bullock-load and 8 pice per cart-load, except as regards ghee and spices, the rate on the former article being 2 annas per pony or bullock-load, and 4 annas per cart-load, and on the latter 3 pice and 6 pice, respectively. At Bela, the duty on cotton piece-goods, brass utensils, linseed, and spices is the same as at Bairagnia and Sonbursa, but that on food-grains is 2 pice per pony or bullock-load and 4 pice per cart-load. The duty on ghee is comparatively very heavy, namely, 4 annas per pony or bullock-load, and Re. 1 per cart-load. The tax on unmanufactured tobacco is 4 pice per cooly-load. The duty on ponies and mules at Bela is 3 pice per head, on cattle at Sursund 4 annas per head, and on sheep and goats at Bairagnia, Majorgunge, Sonbursa, and Bela 4 pice, 2 pice, 1 pice, and 3 pice respectively. Raw cotton is taxed at 3 pice per pony or bullock-load, and 6 pice per cart-load at Bairagnia, against 4 pice and 2 annas respectively, at Bela. For raw jute the rate at Bairagnia is 3 pice per pony or bullock-load, and 6 pice per cart-load, against 4 pice and 8 pice respectively, in Majorgunge, and 4 pice and 2 annas in Bela. A pony or bullock-load of jute-rope is taxed at 7 pice in Sonbursa, against 4 pice in Bela, but for a cart-load of that article and of sabey grass (a kind of grass from which twine is made) the charge is said to be 10 annas at the former place and only 8 pice at the latter. The duty on vegetables is 6 pice per cart-load at Bairagnia, against 8 pice at Majorgunge, and 2 annas at Sonbursa. The impost on a cart-load of leather is 4 pice at Majorgunge against 4 annas at Sonbursa. Oils are taxed only at Bairagnia, where the rate is 3 pice per pony or bullock-load, and 6 pice per cart-load. On salt the duty per pony or bullock-load and per cart-load is put down at 3 pice and 6 pice respectively, at Bairagnia and Bela; at 4 pice and 8 pice at Majorgunge; and at 6 pice and 3 pice at Sonbursa. The rate for bamboos is 10 annas per cart-load at Sonbursa and Sursund, against 6 pice at Bairagnia and 8 pice at Bela. Blankets are taxed at 2 pice and one 1 pice per cooly-load in Majorgunge and Bela respectively, against 3 pice per pony, bullock, or cart-load in Sonbursa. The duty on a cart-load of grass is 4 annas at Sursund, 8 pice at Bela, 6 pice at Bairagnia and Sonbursa, and 4 pice at Majorgunge.

16. *Durbhunga*.—There appear to be three distinct chief forms of taxation on the borders of this district, viz:—

- (1) *Khurchhappi* or *kotwali*—A tax on exports of grain of about 2 annas a cart.
- (2) *Sayer*—Export duty at varying rates on articles other than grain.
- (3) *Lag*—A duty of 3 pice per rupee on grain sold.

Lag is levied on *birta* (revenue-free) lands, but in *pergunnahs* Jhamna and Pakaria, which are in *mâl* (revenue-paying) lands, *lag* is levied at the rate of 3 pice on each rupee's worth of grain purchased, and a tax of 6 pice per cart-load of grain is levied from the purchasers as *kotwali*. These taxes are

levied by the sellers, who are also the cultivators, and who themselves work in turn as chowkidars of their villages. They pay a certain sum along with their rent annually to the Durbar for the privilege of levying the above rates. The payment of these rates exempts a trader from payment of any further *khurchhappi* at the ghâts.

A similar system to that of Mozufferpore prevails in this district, and the duties are levied by the cooly-load, pony or bullock-load, and cart-load. As regards the import duties, those levied from British subjects on piece-goods are Rs. 5 per cart-load, Rs. 1-4 per pony or bullock-load, and 4 annas per cooly-load, but in the case of nuts, vegetables, salt, and sugar the rate per cart-load is Rs. 1-4, that per pony or bullock-load 5 annas, and that per cooly-load 1 anna. Traders who carry these goods on their heads pay no duty. All these duties are yearly rates, *i.e.*, when they are once paid the importers get licenses under which they can take goods into Nepal as often as they please within the year. It is said that if a British trader has to import into Nepal once a year, and satisfies the toll officer to this effect, he is charged as follows :—

							Rs.	As.	P.
Salt, sugar, &c. ..	{	per cart-load	...	...	...	...	0	5	0
		„ pony or bullock-load	...	...	...	...	0	1	3
		„ cooly-load	...	...	...	...	0	1	3
Cloth	{	„ cart-load	...	...	...	...	1	4	0
		„ pony or bullock-load	...	...	...	...	0	10	0
		„ cooly-load	...	...	...	...	0	2	0

The export duty on raw cotton is 5 annas per cart-load, $1\frac{1}{2}$ annas per pony or bullock-load, and 2 pice per cooly load; on sabey grass 12 annas per cart-load, and $1\frac{1}{2}$ annas per cooly-load; on ghee and honey 2 annas per banghy; on bay leaves Rs. 1-4 per cart-load, and 16 pice per cooly-load; on tobacco Rs. 1-4 per cart-load, and 5 annas per pony or bullock-load; and on wax 16 pice per cooly-load. The duty on food-grains and oil-seeds which is 2 annas per cart-load, and 4 pice per pony or bullock-load, is levied on grain purchased by British subjects only on *mâl* (revenue-paying) lands.

For purchasing and exporting hides to British India, a certain fixed sum is paid annually to the Durbar. Parrots and other birds are sold at Government golahs, and the purchasers do not pay anything for exporting them. Nothing is charged for exporting timber, which also is sold at Government depôts. For the exportation of cattle too no rate is levied.

The following list shews the rates said to be levied in parts of Nepal near the outposts of Harlakhi and Lowkahi :—

Near Harlakhi outpost—

Grain	...	{ Per cart load	...	...	4 lohia pice.
		„ pony or bullock-load	...	...	2 ditto.
Tobacco	...	„ cart or cooly-load	...	...	4 annas.
Cloth	...	„ pony or bullock-load	...	...	1 rupee.
Ditto in bundles	{	„ cart-load	...	...	14 annas.
		„ cooly-load	...	...	14 ditto.

Near Lowkahi outpost—

Rice	{	Per cart-load	...	...	$\frac{1}{2}$ anna per rupee of wholesale price besides 2 annas per cart
	{	Per pony or bullock-load	...	...	$\frac{1}{2}$ anna per rupee of wholesale price, in addition to 1 anna per bullock or pony.

The Collector remarks : “ The lists vary not only from each other, but also from the information given to me by cartmen, whom I happened to meet at different places on their way either from or into Nepal in respect of the duties levied from them. The rates given by these cartmen are noted in the margin. With a view to acquaint myself more fully on this subject, I applied personally to the Nepal Sooba of Mahatri, Saptari, and Morung districts, but I regret to say that this officer, though he was profuse in his promises, gave me little or no information. All that he told me amounted to this, that 2 pice were charged for each maund of grain in addition to $\frac{1}{8}$ th of a pice as farmer’s remuneration. It was my impression that his knowledge of the subject was, if not absolutely nil, at any rate very limited.”

Four lohia pice for one cart-load of grain, 2 lohia pice for one bullock or horse load.

The Collector adds: "The lists annexed to this report do not, moreover, agree with those of authorized duties levied in Nepal (pages 15 to 22) circulated by the Bengal Government with their letter No. 214P (Political), dated 27th January 1882. The only reason for the variations that I can assign is, that the Nepal Government maintains no regular custom house, and the duties are levied on the farming system. The farmers make as much as they can during the term of their lease, and their exactions are passed over unnoticed."

17. *Bhagulpore*.—A uniform rate of imposts is levied at all the five stations on the frontier of this district. There are as many as 138 articles specified in the tariff list furnished by the Collector, and tax is collected under twelve separate denominations, such as per head, score, maund, seer, banghy, &c. In the majority of cases the import duty is double the export duty. In a few staples, however, the duty on imports and exports is equal, and in about 13 articles the import duty is less than the export duty. On treasure and blankets an export duty only is charged at the rate of 6 pies per tola and 3 pies each respectively, while in the case of food-grains, oil-seeds (except til-seed) and betel-nuts the imports only are taxed. The highest duty (namely Rs. 81-4 each) is levied on elephants, whether imported or exported. The export duty on musk is Rs. 2 per seer, and the import duty is half that amount. The import and export duty on a new cart is Rs. 1-4-6. Another article which is heavily taxed is vermilion, the import duty on which is Rs. 1-8, and the export duty 12 annas per maund. For the rest of the articles the rates vary from $1\frac{1}{2}$ pies to 12 annas under imports, and from $1\frac{1}{2}$ pies to 6 annas under exports. As regards food-grains, the import duty on wheat, gram, and pulses is 6 pies per maund; on rice, paddy, *murwa*, maize, and oats 3 pies per maund; and on the rest $1\frac{1}{2}$ pies per maund. The import duty on oil-seeds (except til-seed) is 6 pies per maund, on til the import duty is 12 annas, and the export duty 6 annas per maund. No duty is levied on food-grains or oil-seeds exported from Nepal. The sayer mehal farmer, however, takes 2 annas for every cart laden with rice and other grain when such rice or grain has been purchased in revenue-free villages in Nepal; and the Collector has found that cartmen who bring rice which they have purchased in revenue-paying villages are provided with a pass, in which it is stated that the vendor has levied "*koyali*" (a fee for weighing the grain), and that the *amlah* of the *rah-gháts* are to let the cartmen pass without molestation. The Collector questioned numbers of these cartmen, and they all said that the farmer's *amlah* never take anything from them when they hold these passes. The import duty on betel-nuts is $1\frac{1}{2}$ annas per maund.

The import duty on horses is 8 annas, and the export duty 4 annas, for every Rs. 100 of value. The tax on each buffalo imported is 8 annas, and on each exported 4 annas. Formerly 10 annas per head was charged on all full grown cattle bought in Nepal and 5 annas per head on calves, but now no charge is made. The late Sir Jung Bahadoor abolished the *sayer* duties on sale of cattle, but in revenue-free villages the *lakhirajdars* still charge *sayer* dues. Whether imported or exported, the duty levied on pigs and goats is 6 pies per head, on hawks 7 annas each, and on fowls and talking birds $1\frac{1}{2}$ pies each.

Of the other articles, those on which the import and export duties are equal are hides ($1\frac{1}{2}$ pies per picco), umbrellas (3 pies each), earthenware (8 pies per banghy), mats (9 pies per maund), til (medicinal) and ghee (1 anna per seer), safflower and string ($1\frac{1}{2}$ annas per maund), scabbards of swords (3 annas per score), and *charas* (4 annas per Rs. 100 worth). The articles on which the import duty is less than the export duty are shown in the following statement:—

Names of articles.	Rates.						Names of articles.	Rates.													
	Imported into Nepal.			Exported from Nepal.				Imported into Nepal.			Exported from Nepal.										
	Rs. As. P.			Rs. As. P.				Rs. As. P.			Rs. As. P.										
Chiretta	per md.	...	0	0	9	0	1	6	Madder or manjit	...	...	per md.	...	0	1	6	0	3	0
Oranges	do.	...							Fish	...	...	do.	...	0	0	6	0	3	0
Incense	do.	...							Salt (Liverpool)	...	...	do.	...	0	0	6	0	1	0
Tak's tail	each	...	0	1	0	0	2	0	Do. (Nepa.)	...	...	do.	...	0	0	3	0	6	0
Spikenard	per md.	...							Shawls	...	...	per Rs. 100	...	0	0	3	0	6	0
Bugles	per Rs. 100	...	0	2	0	0	4	0	Stone lac	...	...	per md.	...	0	3	0	0	6	0
Ivory	worth	...							Horns	...	...	do.	...	0	4	0	2	3	0
Iron	do.	...																	
	per md.	...	0	1	0	0	6	0											

The statement below shows the different staples on which the duty under imports is double that under exports—

Names of articles.	Rates.		Names of articles.	Rates.	
	Imported into Nepal.	Exported from Nepal.		Imported into Nepal.	Exported from Nepal.
	Ra. As. P.	Ra. As. P.		Ra. As. P.	Ra. As. P.
Sweetmeats per md. ...			Sulphur per Ra. 100		
Coriander seed do. ...	0 0 3	0 0 1½	Corals do. ...		
Shell-lac do. ...			Pearls do. ...		
Cotton, raw do. ...			Shoes per 100 pairs		
Sabey (a kind of grass from which string is made) do. ...	0 0 6	0 0 3	Nepal knives (kookrees) per 100		
Cocoanuts do. ...			Spades do. ...		
Jack each ...			Grapes, dried per seer		
Bay leaves per md. ...			Gurjun-oil and turpentine per Ra. 100		
Boxes each ...					
Aniseed per md. ...			Attar per petarah	0 4 0	0 2
Mimosa (<i>nigella indica</i>) do. ...	0 1 0	0 0 6	Beds or cots per Ra. 100		
Lime do. ...			Boats each ...		
Ginger (dried) do. ...			Bottles per Ra. 100		
Talc do. ...			Chairs each ...		
Abir (a red powder) do. ...			Looking-glasses per Ra. 100		
Logwood do. ...	0 1 6	0 0 9			
Cardamoms do. ...			Palanquins do. ...		
Cloves do. ...			Tents each ...		
Cumin-seed do. ...			Pewter per md. ...	0 5 0	0 2 6
Pepper (black) do. ...			Tin do. ...		
Sugar (drained) do. ...			Almonds do. ...		
Pan or betel-leaves ... per 100 leaves			Camphor do. ...		
Pepper (white) per md. ...	0 2 0	0 1 0	Nutmeg do. ...		
Sugar-candy do. ...			Pepper, long do. ...	0 4 0	0 3 0
Cubeb per md. ...	0 3 0	0 1 6	Saffron per seer ...		
Sandal-wood (white) ... do. ...			Sugar (undrained) ... per md. ...		
Guns, pistols, and daggers ... per Ra. 100			Copper do. ...	0 7 0	0 3 6
			Bell-metal do. ...		
Cotton twist and yarn ... do. ...			Quick silver per Ra. 100		
Cinnabar do. ...					
Croton-seed do. ...			Saddles each ...	0 8 0	0 4 0
Muriate of mercury ... do. ...	0 4 0	0 2 0	Iron stoves per Ra. 100		
Orpiment do. ...					
Salin-muri (a medicinal drug) do. ...			Soot-mole, a medicinal drug ... per md. ...	0 13 0	0 6 0
Sulphate of copper do. ...			Sugar of bamboo do. ...		
			Saffron (spice) per seer ...		

Besides these articles, *hookas* (cocoanut bowls) are taxed at 9 pies per maund under imports and 3 pies under exports; and *gunnies* at 9 pies and 3 pies per piece, respectively. The import and export duties levied on a maund of unmanufactured tobacco are 1 anna and 9 pies respectively, while those for manufactured tobacco are 2 annas and 6 pies, respectively. For dried dates 9 annas per maund are charged on imports, and 6 annas on exports.

18. *Purneah*.—The duties levied in the Morung district of Nepal on the frontier of the Purneah district, were published by the Government of Bengal in January 1882. The Collector reports that there has been no change since then in the rate of duties. For facility of reference an abstract of the old schedule is appended. The duties levied on all articles of trade are shewn under the following heads:—

- (1) Taken at chowkies.
- (2) Taken from shopkeepers at *hâts* or markets.
- (3) *Nekasi* or export duties taken by *ijaradars*, or contractors or farmers, from persons purchasing things on market days.
- (4) *Tungiana* or export duty taken by a *sayerdar* or farmer according to *labra kattha** within his *sayer mehal*.
- (5) *Chadhti* or import duties taken at fairs at Barahchhetra.

As regards (1), the imposts are levied per head in the case of living animals; *ad valorem* in that of arms; and per maund in that of raw cotton, hemp rope, oranges, potatoes, food-grains, iron, parched rice, salt, spices, sugar, and tobacco; piece-goods are taxed by the piece; earthen-ware, vegetables, fish, and meat per cooly-load; oils per seer; and mats according to number. The rates of duty range from $\frac{3}{4}$ pie in British money to $7\frac{1}{2}$ annas. Except in the case of fish and unmanufactured tobacco, the import duty is double the export duty. There is no export duty on buffaloes—female and young—but the import duty amounts to 3 annas 3 pies, and 4 annas each respectively. The highest import duty is charged on betelnuts (7 annas 6 pies per maund); next come guns, pistols, daggers, and shields with a duty of 6 annas 3 pies per cent. *ad valorem*; undrained sugar is taxed at 3 annas 3 pies

*[4½ tolas = 1 seer; 5 seers = 1 kattha; 8 kathas = 1 maund.]

per maund. The import duty on salt is 8 annas per maund; on manufactured and unmanufactured tobacco 2 annas 6 pies, and 2 annas 3 pies per maund respectively; on raw cotton, hemp rope, pulses, and parched rice (*chreera*) 2 annas per maund. The remaining articles, of which there are 15 on the list, are unimportant. Their rates vary from $1\frac{1}{2}$ pies to 1 anna 9 pies.

As regards (2) the tax (import is levied per shop, but cloth and haberdashery shops have to pay 3 pies per rupee's worth of articles. Sellers of madder or manjit, and oils have to pay 1 anna per shop. Pān, iron, salt, and mustard seed shops are charged at 9 pies per shop. Dealers in hill fish are taxed at $7\frac{1}{2}$ pies per shop, while those who sell fresh fish, spices, tobacco, and earthen pots pay a duty of 6 pies per shop. Sellers of miscellaneous drugs and medicines and curds are charged $4\frac{1}{2}$ pies per shop. A duty of 3 pies per shop is levied from the vendors of raw cotton, ginger, earthenware, hemp and flax, oranges, plantains, jack fruit, potatoes, brinjals, radishes, pulses, country spirits, sugarcane, and gold and silver ornaments. On spears, turmeric, miscellaneous vegetables, *murwa*, Indian corn, confectionery, flour, eggs, and chunam shops the tax is $1\frac{1}{2}$ pies per shop; and on curdled-milk and butter-milk shops three-fourths of a pie per shop.

The highest duty levied under head (3) is 10 annas, and the lowest rate three-fourths of a pie. On living animals, the export duty on pony mares and female buffaloes is 8 annas per head, while that on male buffaloes, cows (calves), pigs, goats, and ducks is 4 annas, 1 anna, 6 pies, 3 pies, $1\frac{1}{2}$ pies, and three fourths of a pie respectively per head. The export duty on raw cotton is 1 anna per maund; on piece-goods and oranges 3 and 6 pies per rupee's worth respectively; on rice, paddy, and pulses 9 pies, 6 pies, and 1 anna per maund respectively; and on mats three-fourths of a pie each; the duty on curd is 1 anna per cooly-load, and on mustard seed 6 pies per maund. No import duty is levied on the articles of trade specified above. On the following articles, however, duty is levied on imports as well as on exports, the rate under the former head being double that under the latter:—

Names of articles		Import duty			Export duty			Names of articles		Import duty			Export duty					
		Rs	As	P.	Rs	As	P.			Rs	As	P.	Rs	As	P.			
Bell metal	per md.	}	0	10	0	0	5	0	Khokries (Nepal knives), scissors, pickaxes, hammers, chisels and nail files	percent ad valorem	}	0	6	3	0	3	1	
Brass	do								Carjun oil and turpentine									per 100 tolas
Copper	do								Attar glass vessels and trays									per 100 tolas
Pewter	do.	}	0	8	0	0	4	0	Silver	}	}	0	2	0	0	1	0	
Tin	do								Iron									per 100 tolas
	do								Needles and pins									per 100
Mercury	.. percent ad valorem	}	0	6	3	0	3	1	Acids and jama, lime, lime, pot-poise and octor	}	}	0	0	1	0	0	0	
Corals, diamonds, emeralds, topaz, cat's eye, and sapphires	ditto																	per seer
Rings set with precious stones	ditto																	
Knives	ditto	}	0	6	3	0	3	1		}	}	0	0	3	0	0	1	
	ditto																	
	ditto																	

Whether imported or exported, the duty on earthenware is 6 pies per cooly-load, and on gold, 1 anna per tola. The import duty on rose-water is three-fourths of a pie per seer; in the case of trumpets the import duty is 3 annas against an export duty of 6 annas.

The rates given under head (4) and detailed below, shew the export duty on living animals (except ducks and pigeons) to be twice the import duty.

Names of animals			Import duty			Export duty			Names of animals			Import duty			Export duty		
			Rs	As	P	Rs	As	P				Rs	As	P	Rs	As	P
Elephants	each		6	8	0	12	0	0	Buffaloes (with calves)	each		0	2	3	0	4	6
Pony mares	do		0	5	0	0	10	0	Cows	do		0	2	0	0	4	0
Buffaloes (female)	do		0	5	3	0	10	6	Pigs	do		0	0	6	0	1	0
Ditto (without calves)	do		0	4	6	0	9	0	Goats	do		0	0	3	0	0	6

An export duty of $7\frac{1}{2}$ annas per maund is charged on raw cotton; 9 pies on hemp and flax, wheat, pulses, and rice, while $4\frac{1}{2}$ pies are charged on paddy, and 1 anna 3 pies on mustard seed and linseed. No import duty is charged on any of these articles. The export duty levied from paddy-cutters going from British territory into Nepal is 2 annas per sickle.

The rates of duty shewn under the last head (5) vary from 3 pies to Rs. 3-4-6. The living animals and articles on which an import duty only is charged are ducks ($1\frac{1}{2}$ pies per cooly-load), old falcons (10 annas each), royal

the export duty:—

[illegible]

double the import duty :—

Names of articles		Import duty.			Export duty.			Names of articles		Import duty.			Export duty.		
		Rs.	As.	P.	Rs.	As.	P.			Rs.	As.	P.	Rs.	As.	P.
Musk	per seer	1	10	3	1	10	3	Chiretta	per md.	0	1	3	0	2	6
Miscellaneous poisonous drugs	per md.	0	5	0	0	10	0	Hellebora	do	0	1	3	0	2	6
Storax	do	0	5	0	0	10	0	Bhopatri	do	0	1	3	0	2	6
Catechu	do	0	5	0	0	10	0	Bark of the cinnamon tree	do	0	1	3	0	2	6
Sphenerid	do.	0	3	0	0	7	6	Honey	do.	0	0	0	0	1	0
Poplami (root of the long pepper plant)	do	0	2	0	0	5	0	Pungia (used as soap)	do	0	0	7 1/2	0	3	0
								Myrabolans	do	0	0	0	0	1	0
								Saltpetre	do.	0	0	0	0	1	0
								Deer skins	do.	0	0	0	0	0	0
								Radish seed per dharm - 22	per seers	0	0	3	0	0	0

The import duty on aconite is 5 annas a maund against an export duty of 6 annas. On confectionery, the tax on imports amounts to Rs. 2 per cart-load, and Re. 1 per pony, bullock, or cooly-load, and that on exports to Re. 1 per cart, pony or bullock-load, and 6 annas per cooly-load.

19. *Darjeeling*.—On the frontier of the district the imposts levied at the four stations in the Nepal Terai and at the five stations on the hills vary considerably. A load of raw cotton imported into Nepal from British territory is charged at 4

annas in the hills, against only 3 pies in the Terai. Iron and other metals (except brass and copper), paints and colours, spices, and sugar (drained and undrained) are all taxed at 8 annas per load in the hills, against 3 pies per load in the Terai. Iron is passed free in the Terai. In the hills, cotton twist and yarn, both European and Indian, are taxed at 4 annas per load, while the duty on a load of piece-goods, whether European or Indian, is 2 annas. In the Terai, however, a uniform rate of 3 pies a load is charged on both these descriptions of cotton manufacture. The imposts on turmeric, food-grains, oils, linseed, manufactures of silk, betelnuts, and tobacco is 4 annas per load in the hills against 3 pies at the other places. On wheat, rice, paddy, oils, linseed, and tobacco, no charge is made in the Terai. The tax on salt at the hill stations is 2 annas per load, and that on vegetables brass and copper 1 anna per load. The duty on manufactured woollen goods is only 1 anna at Mamringtar, against 2 annas at Bundooka, Goorkhajagat, and Feekul, and 8 annas at all the four stations in the Terai.

As regards the duties levied on goods exported from Nepal, the rates are equal at all the four stations in the Nepal Terai, while of the five hill stations the rates at four of them, viz., Mamringtar, Bundooka, Goorkhajagat, and Feekul are identical. Monglong alone has a tariff of its own. Buffaloes and horses are taxed in the Terai at 10 annas and 5 annas per head respectively, against 8 annas per head at the hill stations, except at Monglong, where the taxes are 12 annas and Rs. 2-8 per head respectively. The charge on sheep and goats is 2 annas per head in the hills, and 6 pies in the Terai. For poultry 4 annas are taken at Monglong, 6 pies at the other four hill stations, and 3 pies in the Terai. The highest duty levied in the hills is on brass and copper, namely, Rs. 2-8 per cooly-load. In the Terai the rate is 1 anna per pony or bullock-load and 2 annas per cooly-load. At Monglong iron is taxed at Re. 1-8 per cooly load, against Re. 1 at the other hill stations, and in the Terai at 1 anna per pony or bullock-load, and 2 annas per cooly-load. Spices are taxed at 8 annas per cooly-load at the hill stations, except at Monglong, where the rate is 2 annas: at the four stations in the Terai the tax is 1 anna per pony or bullock-load and 2 annas per cooly-load. A charge of 4 annas per cooly-load is made in the hills on chiretta and madder, against 2 annas per cooly-load in the Terai. For ghee 8 annas per cooly-load is charged at Monglong, against 4 annas at the other hill stations and 1 anna in the Terai. The duty on tobacco is 4 annas per cooly-load in the hills, while in the Terai it is 1 anna per pony or bullock-load, and 2 annas per cooly-load. No duty is levied in the hills on Indian twist and yarn, raw jute, and gurny-bags, but the imposts on these articles in the Terai are 1 anna per pony or bullock-load, and 2 annas per cooly-load. European piece-goods when brought back to British territory from Nepal are charged at 2 annas per cooly-load in the hills, but no tax is levied on them in the Terai. For Indian piece-goods, dealers have to pay Rs. 1-8 per cooly-load at Monglong, 2 annas at the other four stations in the hills, and the usual rates of 1 anna and 2 annas in the Terai. Dealers in food-grains are taxed at the rate of 2 annas per cooly-load at the hill stations, except at Monglong, where the tax on pulses and rice is 4 annas, while in the Terai pulses are charged at 2 annas per cooly-load, and rice and paddy at 1 anna per rupee's worth. The imposts levied on hides of cattle and linseed are 1 anna per pony-load in the Terai. Nothing is charged on them at the hill stations. The tax on skins of sheep, goats, and other small animals is 6 pies per cooly-load in the hills, whereas in the Terai it is 1 anna per pony or bullock-load, and 2 annas per cooly-load. Mustard and other oil-seeds are taxed at 2 annas per cooly-load in the hills, against the usual rates of 1 anna and 2 annas in the Terai. For vegetables, the rate of duty at Monglong is 2 annas per cooly-load against 1 anna 4 pies at the other four stations in the hills, and 1 anna and 2 annas in the Terai. The duty on timber ranges from Rs. 1-4 to Rs. 1-12 per cart-load in the Terai, but it is passed free at the hill stations. The tax on manufactured woollen-goods is 2 annas per cooly-load in the hills, and 8 annas in the Terai.

Mr. Oldham, the present Deputy Commissioner, writes :—

“ Mr. Wace contemplated submitting comparative statements for the duties levied at all the registering posts on the frontier, thus showing at a glance the different rates that pre-

vail in different parts, but was unable to do so. Thus, for instance, cotton (raw), which is taxed at 1 anna per maund in the Parsa District of Nepal, is taxed at 1 anna 6 pies per load in the Saptari District of Nepal east of Bhagulpore. Similarly, safflower, which is taxed at 2 annas 6 pies per maund in the Parsa District, is taxed at 6 annas 3 pies per hundred rupees of purchase money in the Sarlahi District of Nepal north of Tirhoot, and 3 pies per load in the Darjeeling District. The difference in the amount of taxation and the vagueness of such a basis as a load or as purchase money made any useful comparative statement impossible."

20. The information regarding the rates of duty levied from British and Nepalese subjects is summarized below. The Collector of Chumprun writes: "So far as I can gather, no taxes are imposed on Nepalese traders in passing the frontier. The Sub-divisional Officer of Bettiah when in camp during the cold weather, learnt from some Nepalese traders on their way to Bettiah with grain, that they paid no tax in passing the frontier, but that British subjects pay a tax of 10 pice (Dhabua), i.e., $1\frac{1}{2}$ annas for each cart-load of grain brought across the frontier." The royalty on timber is paid by Nepalese and British subjects alike. The Collector of Mozufferpore states that the imposts are paid both by British and Nepalese subjects, but that Nepalese subjects pay only half the rates levied from British subjects.

21. The Sub-divisional Officer of Madhubani in the Durbhunga district reports:—

"There is a difference in the taxation of exporters resident in Nepal and resident in India. The traders of the first class have not to pay anything to enable them to bring their goods to India, if they purchase their merchandise in *mal* lands, while, if they purchase in *birta* lands, the owners of the *birta* (lakhiraj or revenue-free) lands charge them three *lohia* pice per rupee worth of grain purchased. On payment of the above rate, the traders get a pass which protects them anywhere they go, but if the traders be residents of *birta* lands they are not charged anything for purchasing in *birta* lands. The above refers only to grain, and is levied on the spot under the name of *lag*. *Lag* is levied by the villagers, who pay the Nepal Government fixed annual sums in consequence, which are added to their rental."

22. The Collector of Bhagulpore writes:—

"It will be observed that the farmer is not allowed to levy duty on food-grain or oil-seed exported from Nepal; and the reason for this is that the Nepal Government levy from every cultivator a cess called 'koyali,' which is exactly the same as the illegal cess known by that name which the zemindars in many parts of this and other British districts levy from their ryots. The ryot when he sells his grain, gets from the purchaser a fee for weighing the grain, and a certain proportion of this fee is, by custom, considered to be due to the zemindar. In Nepal this 'koyali' is recognized by Government, and it is generally taken by the ryots from the purchasers of their produce. Some Nepalese cultivators take one, some two, "*lohia*" pice per rupee of value of grain sold; some take no 'koyali' at all from old customers. It is *not* an export duty levied at the ghâts on the frontier, but is a fee taken at the place where the grain is weighed out and sold, and is levied not only from British subjects who go into Nepal to buy, but from all purchasers whether they are subjects of the Nepal or of any other Government. It is therefore in no way an export duty, as has apparently been represented by officers of other districts.

"British subjects who take piece-goods, salt, tobacco, brass utensils, &c., into Nepal to sell at *hats* or fairs have to pay no duty at the "ghâts," but they pay market dues either to the *sayer* farmer's men or to his sub-lessees in revenue-paying villages, or to the lakhirajdar's men in revenue-free villages. If they take rice or other grain, instead of money, as price of articles sold, they can bring such grain across the frontier without being charged duty. If, however, they purchase grain, they have to pay 'koyali' to the vendors, provided that they purchase elsewhere than at markets; in the latter case they pay the person entitled to market dues.

"British subjects who bring '*sabey*' grass from Nepal have not got to pay export duty, but they have to pay '*sayer*' in the same way that Nepalese purchasers of '*sabey*' would have to pay at the places where they get the '*sabey*.' This then again is not an export duty; the purchaser whether he exports it from Nepal or not has to pay four annas for each cooly-load of '*sabey*,' and once this is paid the '*sabey*' can be brought away either in a cart or on pack-bullocks, or on ponies, or in any other way, and no further charge is made at the 'ghâts.'

"British subjects who have shops in Nepalese towns are never charged import duty on goods brought into Nepal for sale at their shops. All they have to pay is ground rent for their shops."

23. The Deputy Commissioner of Darjeeling states that the imposts levied in the Nepal Terai are paid by all traders alike, whether British, foreign, or Nepalese subjects.

24. As regards the question how far the fluctuations in imports and exports are the results of variations in the rates of duty at the different posts, the Collector of Mozufferpore reports that "fluctuations in imports and exports are not the result of variations in the rates of duty levied at different points. The rates of duty are not as a rule subject to variation, though those levied at one place differ widely from those levied at another. The places where the traffic is greatest are those at which the highest rates are levied; for example at Majorgunge the rates are much higher than at Bela. At the same time there can, of course, be no doubt whatever that the levy of these imposts constitutes a serious obstacle to trade."

25. The Collector of Durbhunga offers the following remarks upon the subject:—

"In the face of the discrepancies that have come to light, it is difficult to say with any certainty that the fluctuations in the exports and imports, as registered at the different registering posts, are governed by the variation in the incidence of taxation along the different routes. Traders naturally choose such routes as best suit their convenience, costs of carriage, taxation, price charged or given for commodities, all being taken into consideration. Mr. Faulder, the Sub-divisional Officer of Madhubunni, says.—'I believe the traders do not choose their route according to the dues levied, finding them higher in one place than another. They follow from year to year the particular road to which they heard their fathers have been accustomed for years, and they know nothing of the other routes.'"

•26. From Bhagulpore the Collector reports:—

"As to difference of rates of duty in different districts, it is said that Jung Bahadoor fixed these according to the amount of traffic, consulting the farmers. On the whole I am inclined to believe that the difference in rates has very little to do with the fluctuations in the amount of traffic at different places. The amount of traffic depends more on the demand for different articles in different places. The roads in Nepal are very bad; they are in fact mere tracks with deep ruts, but all are equally bad. The roads in the Soopole sub-division, which borders on Nepal, are second to none in the country; they are perfect in spite of the heavy traffic"

27. The Deputy Commissioner of Darjeeling is also of opinion that "the fluctuations in the quantities of imports and exports at the different registering posts on the frontier do not depend upon the rates levied at different points."

28. The amount of untaxed foreign salt sent into British territory from trans-Himalayan sources showed a decrease of 387 maunds 23 seers as compared with 1882-83, and of 799 maunds 8 seers and 8 chuttacks as compared with 1881-82. The details of this traffic are as follows:—

			1881-82.	1882-83.	1883-84.
			Mds. s. c.	Mds. s. c.	Mds. s. c.
Darjeeling	...	...	1,897 2 0	1,470 34 0	1,113 20 0
Julpigoree	..	...	34 31 0	49 29 0	19 20 0
Bhagulpore	...	...	0 15 8	.....	.. ..
Total			1,932 8 8	1,520 23 0	1,133 0 0

It will be seen that the imports into the Darjeeling district were 24.26 and 41.27 per cent. below the figures of the two previous years, respectively. The consumers of this salt are principally Nepalese, Bhutias, and Lepchas. The Deputy Commissioner of Darjeeling observes that the "facilities of transport allowed by the Darjeeling-Himalayan Railway and the reduction in duty on the duty-paid salt from the plains appear to account for the decrease, and promise to reduce the imports now reported to a minimum." The

following statement shows the principal places from which the supply was imported during the year 1883-84 :—

Names of Registering Stations.		Quantity imported during 1883-84.	From what places imported.
		Mds. s.	
Kurjulia	...	65 2	Principally from Waloong Chong and Takpay in Nepal.
Hungeet	...	267 10	From Sikkim.
Phedlong	...	431 0	Principally from Thibet ; a small quantity from Sikkim and Bhootan.
Goompahar	...	350 8	From Walang Chongola in Nepal.
Total	...	1,113 20	

The falling off in the imports of this salt in the Julpigoree district was 60 per cent. as compared with the preceding year, and 42 86 per cent. as compared with 1881-82. The Deputy Commissioner can assign no special reason for these fluctuations.

TRADE OF BENGAL WITH NEPAL.

29. The trade of Bengal with Nepal is intercepted by a cordon of stations, of which there are 27, on all the principal lines of traffic between Chumparun at one end, and Darjeeling at the other. All these stations were kept open throughout the year, with the exception of Tribeni Ghât, in Chumparun, and Nuxarbaree, Goompahar, and Kurjulia in Darjeeling. Tribeni Ghât station was closed for two months (September and October), and Kurjulia for three months (16th June to 15th September) of the year. On the recommendation of the Magistrate of Purneah, orders have been given for the removal of the three existing frontier registering stations in the Kishengunge sub-division from Digalbank, Byreah, and Kalooghat to Panthamari, Dhoorsa, and Teragutch, and of the Kuari (Meghahat) station in the Arrareah sub-division to Nowabgunge.

30. The total value of the trade registered during the year 1883-84 as compared with the figures of the two previous years, was as follows :—

Years.		Imports from Nepal.	Exports to Nepal.	Grand total.
		Rs.	Rs.	Rs.
1881-82	...	75,42,743	55,36,668	1,30,79,411
1882-83	...	75,60,604	55,57,525	1,31,18,129
1883-84	...	71,76,943	64,53,680	1,36,30,623

The gross value of the trade shows an increase of 3·93 and 4·23 per cent. as compared with the totals of the years 1882-83 and 1881-82, respectively. Under imports there is a decrease of 5·07 and 4·85 per cent., but as regards the exports, the figures indicate an increase of 16·18 and 16·62 per cent. The chief staples which show an improvement over the trade of the previous year, are cotton piece-goods (Rs. 4,06,019), precious stones and pearls, unset, (Rs. 3,57,731), miscellaneous rain crops (47,273 maunds), linseed (41,313 maunds), salt (18,330 maunds), provisions other than ghee (13,383 maunds), tobacco (10,406 maunds), saltpetre (8,647 maunds), iron (7,651 maunds), brass and copper (7,426 maunds), undrained sugar (6,921 maunds), and opium (238 maunds) ; and the articles in which the largest decrease occurred are rice (3,21,755 maunds), paddy (1,13,670 maunds), miscellaneous spring crops (20,909 maunds), timber (1,83,841 maunds), mustard seed (18,113 maunds), hides (11,953 pieces), skins of sheep, &c. (17,478 pieces), and woollen goods (Rs. 67,630).

31. The principal staples comprised in the import and export traffic during the past three years, are exhibited in the following statement. The figures shown here, however, represent the net traffic between Bengal and Nepal, after

deducting such portions of it as passed into, and from, other provinces through Bengal:—

NAMES OF ARTICLES.			QUANTITY.			VALUE.		
			Import.	Export.	Total.	Import.	Export.	Total.
						Rs.	Rs.	Rs.
Cattle	No.	1881-82	27,318	5,433	24,781	5,32,050	1,25,828	6,08,775
		1882-83	18,358	3,795	22,153	4,58,650	94,875	5,53,525
		1883-84	25,277	3,829	29,106	6,34,085	95,725	7,27,810
		1881-82	29,165	21,788	50,953	72,013	54,347	1,27,360
Sheep and goats	do.	1882-83	34,771	14,512	55,283	91,090	48,281	1,38,371
		1883-84	20,080	30,383	50,463	71,717	75,080	1,47,077
		1881-82	1,471	5,023	7,494	31,807	95,591	1,27,398
		1882-83	1,613	8,154	9,767	27,421	1,38,018	1,65,439
Cotton, raw	Mds.	1883-84	793	8,069	8,862	12,888	1,32,750	1,45,638
		1881-82	.....	.....	.....	64,984	18,34,818	19,03,802
		1882-83	.....	.....	.....	10,518	16,10,592	16,21,110
		1883-84	.....	.....	.....	37,500	21,35,216	21,72,716
Piece-goods (European)	Rs.	1881-82	.....	.....	.....	23,448	2,32,693	2,56,141
		1882-83	.....	.....	.....	5,109	1,78,055	1,83,164
		1883-84	.....	.....	.....	7,993	2,47,540	2,55,533
		1881-82	.....	.....	.....	91,390	6,408	1,01,207
Ditto (Indian)	do.	1882-83	.....	.....	.....	.....	.....	.....
		1883-84	.....	.....	.....	.....	.....	.....
		1881-82	14,477	1,040	15,517	24,807	1,451	26,268
		1882-83	4,441	223	4,664	9,054	60,058	69,722
Other fibres, raw	Mds.	1883-84	8,788	106	8,894	1,68,000	19,097	1,87,097
		1881-82	61,702	7,037	68,739	1,16,516	17,478	1,34,394
		1882-83	58,259	8,039	66,298	1,27,094	20,228	1,47,322
		1883-84	63,842	10,114	73,956	1,07,501	3,530	1,11,031
Gram and pulse	do.	1881-82	43,161	1,711	44,872	1,09,035	722	1,09,777
		1882-83	58,164	385	58,549	70,350	213	70,563
		1883-84	37,528	114	37,642	19,19,430	14,711	19,34,141
		1881-82	7,47,204	6,123	7,53,327	15,61,068	4,794	15,65,862
Rice (husked)	do.	1882-83	8,32,516	2,559	8,35,075	15,61,068	9,434	15,70,509
		1883-84	5,09,288	5,032	5,14,320	8,55,214	3,071	8,58,285
		1881-82	6,49,090	2,781	6,51,871	8,55,214	1,507	8,56,718
		1882-83	7,58,458	1,391	7,59,849	8,55,214	2,209	8,62,058
Do. (unhusked)	do.	1883-84	6,44,137	2,042	6,46,179	7,24,055	1,384	7,25,439
		1881-82	1,78,415	619	1,79,034	3,60,470	60	3,60,534
		1882-83	2,28,080	30	2,28,110	4,56,138	460	4,56,598
		1883-84	2,76,142	270	2,76,412	5,50,244	682	5,50,926
Other rain crops	do.	1881-82	32,210	250	32,460	87,040	.....	87,040
		1882-83	64,909	.....	64,909	1,74,665	11	1,74,676
		1883-84	58,012	4	58,016	1,45,788	134	1,45,922
		1881-82	47,709	59	47,768	71,375	825	72,200
Skins of sheep, goats, and other small animals	do.	1882-83	87,454	550	88,004	1,01,181	377	1,01,558
		1883-84	50,275	251	50,526	75,131	700	75,831
		1881-82	.....	.....	.....	.....	25,150	25,150
		1882-83	.....	.....	.....	.....	5,200	5,200
Precious stones and pearls (unset)	Rs.	1883-84	.....	.....	.....	3,70,831	12,930	3,83,761
		1881-82	875	9,707	10,582	35,000	8,48,280	8,58,862
		1882-83	96	12,323	12,419	3,840	4,02,920	4,06,760
		1883-84	304	10,541	10,845	12,100	7,81,640	7,92,485
Brass and copper	Mds.	1881-82	3,216	6,007	9,223	21,064	38,820	39,884
		1882-83	128	5,970	6,098	2,262	80,232	82,494
		1883-84	377	13,372	13,749	3,750	60,800	64,549
		1881-82	123	1,080	1,203	10,170	20,940	22,143
Other metals	do.	1882-83	339	698	1,037	2,940	32,100	35,037
		1883-84	98	1,072	1,170	1,88,102	320	1,88,422
		1881-82	5,841	10	5,851	3,00,204	.....	3,00,204
		1882-83	10,352	.....	10,352	2,09,031	638	2,09,669
Ghee	do.	1883-84	7,230	22	7,252	2,09,031	638	2,09,669
		1881-82	50,502	50,175	1,01,077	6,58,330	8,84,220	15,42,557
		1882-83	32,017	32,803	64,820	6,58,330	8,84,220	15,42,557
		1883-84	34,982	44,211	79,193	6,58,330	8,84,220	15,42,557
All other kinds of provisions	do.	1881-82	1,831	61,460	63,291	7,900	3,27,882	3,35,782
		1882-83	1,505	70,200	71,705	6,141	3,41,044	3,47,185
		1883-84	1,095	97,427	98,522	5,801	3,41,044	3,47,185
		1881-82	12,011	.....	12,011	97,126	.....	97,126
Salt	do.	1882-83	5,985	.....	5,985	47,890	.....	47,890
		1883-84	14,521	111	14,632	1,16,108	888	1,17,056
		1881-82	81,786	1,829	83,615	8,71,820	7,818	8,79,638
		1882-83	150,223	222	150,445	6,38,446	914	6,39,360
Lime	do.	1883-84	101,504	294	101,798	7,97,408	1,437	7,98,845
		1881-82	81,373	387	81,760	3,10,934	1,409	3,12,343
		1882-83	71,150	47	71,197	2,57,919	170	2,58,089
		1883-84	52,804	282	53,086	1,91,317	1,024	1,92,341
Mustard-seed	do.	1881-82	.....	.....	.....	1,006	52,555	53,561
		1882-83	.....	.....	.....	342	1,12,867	1,13,209
		1883-84	.....	.....	.....	.....	98,343	98,343
		1881-82	6,412	16,225	22,637	4,484	1,13,375	1,17,862
Silk (manufactured)	Rs.	1882-83	3,570	10,815	14,385	25,053	75,705	1,00,758
		1883-84	3,084	14,300	17,384	25,788	1,09,000	1,34,788
		1881-82	80	7,493	7,573	1,408	1,14,158	1,15,666
		1882-83	.....	8,204	8,204	.....	66,112	66,112
Spices	Mds.	1883-84	18	7,899	7,917	141	57,814	58,731
		1881-82	.....	6,314	6,314	.....	82,201	82,201
		1882-83	.....	4,975	4,975	.....	74,025	74,025
		1883-84	.....	7,785	7,785	.....	1,12,088	1,12,088
Sugar (drained)	do.	1881-82	208	20,429	20,637	1,000	1,53,215	1,54,215
		1882-83	310	20,880	21,190	2,328	1,56,518	1,58,846
		1883-84	320	27,780	28,100	2,403	2,08,351	2,10,754
		1881-82	0,370	20,408	20,778	60,093	1,32,651	1,33,614
Sugar (undrained)	do.	1882-83	5,074	23,024	28,098	38,835	1,53,556	1,81,654
		1883-84	9,365	30,139	39,504	78,541	2,42,830	2,82,334
		1881-82	2,80,982	.....	2,80,982	7,70,200	.....	7,70,200
		1882-83	8,88,740	.....	8,88,740	9,71,562	.....	9,71,562
Tobacco	Mds.	1883-84	2,04,899	.....	2,04,899	5,12,250	.....	5,12,250
		1881-82	.....	.....	.....	10,900	2,10,901	2,21,801
		1882-83	.....	.....	.....	4,774	3,30,424	3,35,198
		1883-84	.....	.....	.....	5,053	2,08,515	2,13,568
Timber	do.	1881-82	.....	.....	.....	56,132	15,110	71,242
		1882-83	.....	.....	.....	84,513	20,135	1,04,648
		1883-84	.....	.....	.....	78,587	24,709	1,03,296
		1881-82	.....	.....	.....	.....	7,41,230	11,87,966
Wool (manufactured)	Rs.	1882-83	63,114	20,051	83,165	4,46,738	7,41,230	11,87,966
		1883-84	10,108	50,825	60,933	5,00,143	4,82,153	10,82,296
		1881-82	85,782	65,078	1,50,860	1,51,440	0,05,928	1,57,368
		1882-83	.....	.....	.....	.....	.....	.....
Silver	do.	1883-84	.....	.....	.....	.....	.....	.....
		1881-82	.....	.....	.....	.....	.....	.....
		1882-83	.....	.....	.....	.....	.....	.....
		1883-84	.....	.....	.....	.....	.....	.....
All other articles	Mds.	1881-82	.....	.....	.....	.....	.....	.....
		1882-83	.....	.....	.....	.....	.....	.....
		1883-84	.....	.....	.....	.....	.....	.....
		1881-82	.....	.....	.....	.....	.....	.....

32. *Cattle*.—The cattle trade showed an increase of 6,953 head as compared with 1882-83, and of 2,355 head as compared with 1881-82. The figure under imports are 25,277, of which 8,041 were sent into Chumparun, 7,63

into Mozufferpore, 5,972 into Purneah, and the remainder, 3,629, into other districts.

33. *Cotton, raw.*—The trade during the year in this staple was 8,862 maunds against 9,767 maunds in 1882-83, and 7,494 maunds in 1881-82. The total quantity exported to Nepal was 8,069 maunds, of which 6,741 maunds were drawn from Chumparun, 521 maunds from Purneah, and the rest from the other frontier districts of Behar.

34. *Cotton piece-goods.*—The traffic in European piece-goods showed a great improvement. The total value of the different sorts of these goods exported to Nepal during the year was Rs. 21,35,246, being Rs. 3,15,654 in excess of the figures of 1882-83 and Rs. 3,00,428 in excess of those of 1881-82. In the case of Indian piece-goods, the exports showed an increase of Rs. 69,491 and Rs. 14,856 as compared with the figures of 1882-83 and 1881-82, respectively. The following statement shows the exports of European piece-goods registered at the different stations during the past three years:—

Districts.	Stations.	1881-82. Rs.	1882-83. Rs.	1883-84. Rs.
Chumparun	Tribeni Ghat	2,240	1,498	2,620
	Ruxoul	2,46,864	2,87,920	3,34,820
	Adapore	3,53,629	3,10,431	4,33,314
	Kutkenwa	5,22,055	6,26,415	5,84,782
	Ghorasan	1,74,504	68,764	1,76,556
	Total	12,99,292	12,95,028	15,32,092
Mozufferpore	Bairagnia	72,163	62,514	1,01,054
	Majorgunge	6,727	9,186	10,380
	Sonbursa	6,959	10,768	.....
	Bela	1,428	4,619	6,147
	Sursund	9,419	3,670	17,514
	Total	96,696	90,757	1,35,095
Durbhunga	Madhwapore	56,761	46,136	50,304
	Hatwary	1,550	1,075	1,745
	Jogauggur	16,677	27,962	43,686
	Mirzapore	2,100	1,040	400
	Pipra Ghat	29,180	32,054	17,715
	Total	1,06,268	1,08,267	1,13,856
Bhagulpore	Kandowli	94,179	62,587	82,852
	Patchpandareah	8,782	9,959	7,106
	Deerpore	58,544	67,208	73,663
	Total	1,61,505	1,39,754	1,63,621
Purneah	Kalughat	634	557	686
	Degalbark	73,729	71,428	89,198
	Bvraah	16,823	18,749	10,746
	Siktoa	11,866	10,115	4,607
	Mogahat	5,032	1,834	1,850
	Mirgunge	11,876	11,844	19,424
	Total	1,19,960	1,14,527	1,26,511
Darjeeling	Nuksurbaree	3,279	1,818	1,419
	Goompahar	30,105	37,048	38,782
	Kurjulia	17,713	32,393	23,870
	Total	51,097	71,259	64,071
	Total value	18,34,818	18,19,592	21,35,246

35. *Food-grains.*—The different staples returned under this head are shown below, the trade in each of them being compared with that of the preceding two years:—

	Imports from Nepal.			Exports to Nepal.		
	1881-82. Mds.	1882-83. Mds.	1883-84. Mds.	1881-82. Mds.	1882-83. Mds.	1883-84. Mds.
Wheat	8,360	12,890	16,455	374	135	286
Gram and pulse	64,762	58,258	63,842	7,037	8,939	10,114
Other spring crops	43,162	58,164	37,526	1,711	385	114
Rice (husked)	7,47,268	8,32,516	5,08,288	6,123	2,559	5,032
Do. (unhusked)	6,40,690	7,58,458	6,44,137	2,781	1,391	2,042
Other rain crops	1,73,415	2,28,069	2,75,142	619	30	230
Total	16,77,657	19,48,355	15,45,390	18,645	13,439	17,818

There was a considerable falling off in the import trade during the past year, the total quantity amounting to 15,45,390 maunds against 19,48,355 maunds in 1882-83, and 16,77,657 maunds in 1881-82. The Collector of Chumparun writes—"Owing to the shortness of the *auhani* harvest and disturbances with Thibet, the export of grain from Nepal was stopped for some time. A Chunpatia *mahujun*, who cultivates land in Nepal, complained to the Sub-Divisional Officer of Bettiah that he was not allowed to export his own grain." The following statement shows the total quantity of food-grains imported through each registering post, district by district, during each of the past three years:—

NAMES OF REGISTERING STATIONS.	IMPORTS FROM NEPAL.						
	Wheat.	Gram and Pulse.	Miscellaneous spring crops.	Rice.	Paddy.	Miscellaneous rain crops.	TOTAL.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Chumparun { Tribeni Ghat ...	.....	.....	.....	1,863	910	105	2,498
{ Ruxoul ...	32	1,141	2,666	20,416	85,036	2,200	1,12,380
{ Adapore ...	1,182	1,711	4,988	17,707	55,424	11,625	92,637
{ Kutkenwa ...	958	2,730	3,088	7,782	87,403	25,144	1,28,045
{ Ghorasan ...	.....	4,585	173	748	18,834	15,319	89,659
Total ...	2,172	10,187	11,765	48,016	2,48,627	54,552	3,75,319
Mozufferpore { Bairagnia ...	12,071	37,490	15,044	20,165	43,681	1,37,037	2,66,308
{ Majorkunga ...	42	76	.....	45,830	20,810	2,027	68,785
{ Sonbursa ...	.....	.....	2,538	22,010	29,774	20,926	76,148
{ Bela ...	340	343	535	10,463	15,166	2,370	29,243
{ Sursund ...	358	1,117	4,170	22,418	16,198	7,859	52,128
Total ...	12,809	39,266	22,887	1,21,786	1,25,629	1,70,235	4,92,612
Durbhunga { Madhwapore ...	338	835	61	49,370	19,023	1,670	71,297
{ Hatwary ...	.....	4,707	720	72,386	13,507	3,328	94,798
{ Joynuggur ...	245	2,870	1,183	7,916	36,198	21,877	1,00,289
{ Mirzapore ...	.....	54	.....	9,111	18,166	1,720	29,041
{ Pipra Ghat ...	7	.....	0	67,375	80,399	8,874	1,56,648
Total ...	590	8,556	1,970	2,06,158	1,47,343	32,469	3,97,086
Bhagulpore { Kundowli ...	48	96	.....	53,019	24,602	2,882	80,647
{ Patchpandaroah ...	29	.....	.....	18,369	15,513	920	34,836
{ Beerpore ...	686	61	.....	11,152	5,159	1,094	18,136
Total ...	742	157	.....	82,540	45,074	4,906	1,33,419
Purneah { Kalughat ...	.....	28	.....	3,470	30,395	.....	33,863
{ Degulbank ...	.....	122	.....	1,080	2,364	.....	3,570
{ Byraah ...	.....	.....	.....	2,308	1,964	.....	4,170
{ Siktee ...	.....	733	148	3,233	11,939	9	16,062
{ Megahat ...	101	115	19	3,050	7,530	.....	10,905
{ Mirgungo ...	37	216	617	10,240	22,656	60	33,762
Total ...	138	1,214	904	23,379	76,652	65	1,02,352
Darjeeling { Nuksurbaree ...	.....	165	.....	26,362	812	.....	27,339
{ Goompahar ...	.....	4,023	.....	.....	.....	12,795	16,818
{ Kurjulia ...	4	274	.....	47	.....	120	445
Total ...	4	4,462	.....	26,409	812	12,915	44,602
TOTAL ... { 1883-84 ...	16,455	63,842	37,526	5,08,268	6,44,137	2,75,142	15,45,390
{ 1882-83 ...	12,809	38,258	28,104	8,32,516	7,58,458	2,28,099	19,48,355
{ 1881-82 ...	8,300	64,762	43,162	7,47,268	6,40,690	1,73,415	16,77,657

36. *Hides*.—The figures of the import traffic for the past year show a decrease of 11,957 pieces as compared with 1882-83, but an increase of 20,802 pieces as compared with 1881-82. The subjoined statement gives the names of the different stations where the largest number of hides was registered during the three years:—

Stations.	In what district.	Imports from Nepal.		
		1881-82.	1882-83.	1883-84.
		Pieces.	Pieces.	Pieces.
Bairagnia ...	Mozufferpore ...	4,368	12,842	15,103
Beerpore ...	Bhagulpore ...	4,910	9,317	6,973
Goompahar ...	Darjeeling ...	6,007	9,871	6,403
Adapore ...	Chumparun ...	1,983	4,354	6,178
Kutkenwa ...	Ditto ...	1,642	6,281	5,534
Ruxoul ...	Ditto ...	3,584	3,565	2,526
Joynuggur ...	Durbhunga ...	.....	.....	2,050
Kurjulia ...	Darjeeling ...	219	3,546	1,663
Mirgungo ...	Purneah ...	1,370	2,926	1,655
Other stations ...	.....	8,127	12,267	4,935
Total ...		32,210	64,969	53,012

37. *Skins of sheep, goats, and other small animals.*—The total imports under this head amounted to 50,275 pieces against 67,454 pieces in 1882-83, and 47,709 pieces in 1881-82; out of the year's imports, 44,466 pieces were registered at Bairagnia in the Mozufferpore district.

38. *Brass and Copper, and their manufactures.*—This trade is steadily increasing. The quantity exported to Nepal during the year was 19,541 maunds, valued at Rs. 7,81,640, against 12,323 maunds, valued at Rs. 4,92,920, in 1882-83, and 8,707 maunds, valued at Rs. 3,48,280, in 1881-82. Of the year's supply, 16,253 maunds were exported *via* the Chumparun district.

39. *Ghee.*—The import trade showed a decrease of 3,113 maunds on the returns of 1882-83, and an increase of 1,358 maunds as compared with 1881-82. The principal registering posts through which the consignments were sent from Nepal are as follows:—

Stations	In what district.	Imports from Nepal.					
		1881-82.		1882-83.		1883-84.	
		Quantity. Mds.	Value. Rs.	Quantity. Mds.	Value. Rs.	Quantity. Mds.	Value. Rs.
Bairagnia ...	Mozufferpore ...	1,038	33,216	4,828	1,30,012	2,023	84,767
Goompahar ...	Darjeeling ...	1,073	34,316	1,375	39,875	1,007	46,603
Kurjulia ...	Ditto ...	900	29,088	1,377	39,033	907	28,303
Pachpandareah ...	Bhagulpore ...	334	10,688	709	20,661	340	9,800
Kandowli ...	Ditto ...	184	5,888	277	8,033	267	7,743
Majorunge ...	Mozufferpore ...	287	9,184	101	5,530	262	7,508
Joytugaur ...	Durbhunga ...	79	2,528	107	3,103	181	5,240
Pipra Ghat ...	Ditto ...	455	14,560	223	6,407	170	5,104
Hela ...	Mozufferpore ...	570	11,840	256	7,424	163	4,717
Degalbark ...	Purneah ...	8	256	52	1,508	98	2,842
Other stations ...	.....	1,144	86,608	957	27,763	315	9,135
Total ...		5,881	1,88,192	10,352	3,00,208	7,239	2,00,031

40. *All other kinds of provisions.*—The total traffic amounted to 79,193 maunds against 65,810 maunds in 1882-83, and 1,01,037 maunds in 1881-82. As compared with 1882-83, the import trade showed an increase of 2,065 maunds, and the export trade of 11,318 maunds. The great bulk of the imports was registered on the frontier of the Purneah district, but as regards the exports, the largest supply, amounting to 26,547 maunds, was sent to Nepal through Chumparun; Purneah exported 12,066 maunds and other stations 5,598 maunds.

41. *Salt.*—The large increase in the amount of salt carried to Nepal is specially noticeable, the total quantity being 97,427 maunds against 79,260 maunds in 1882-83, and 81,450 maunds in 1881-82. The different registering posts through which salt was carried to that State during the past three years, are shown in the following statement:—

Stations.	In what district.	Exports to Nepal.		
		1881-82. Mds.	1882-83. Mds.	1883-84. Mds.
Bairagnia ...	Mozufferpore ...	7,689	9,283	10,598
Kutkenwa ...	Chumparun ...	7,173	7,283	10,460
Adapore ...	Ditto ...	5,567	3,919	10,107
Madhiwapore ...	Durbhunga ...	5,286	5,135	7,734
Beerpore ...	Bhagulpore ...	6,640	7,682	7,239
Ruxoul ...	Chumparun ...	4,971	7,315	6,561
Sursund ...	Mozufferpore ...	7,852	4,384	7,185
Joytugaur ...	Durbhunga ...	1,519	1,682	5,644
Degalbark ...	Purneah ...	4,568	3,687	4,763
Mirgunge ...	Ditto ...	3,869	3,084	4,517
Sonbursa ...	Mozufferpore ...	3,745	5,658	4,019
Pachpandareah ...	Bhagulpore ...	1,876	2,879	3,771
Ghorasan ...	Chumparun ...	5,156	4,134	3,065
Pipra Ghat ...	Durbhunga ...	2,259	1,332	2,083
Other stations ...	.....	13,280	10,923	9,681
Total ...		81,450	79,260	97,427

42. *Saltpetre.*—There was a great recovery in the import trade, the total quantity having amounted to 14,521 maunds against 5,985 maunds in 1882-83, and 12,911 maunds in 1881-82. The principal districts to which saltpetre was consigned in large quantities were Mozufferpore (7,525 maunds), Durbhunga (4,297 maunds) and Chumparun (2,699 maunds).

43. *Oilseeds.*—The total quantity of linseed imported into British territory was 41,341 maunds in excess of the imports of 1882-83, and 1,09,778 maunds over those of 1881-82, but under mustard seed, the figures fell off from 81,373 maunds in 1881-82, to 71,150 maunds in 1882-83, and 52,802 maunds

in 1883-84. The different stations through which these supplies were sent during the past three years, are as follows:—

Linseed.

Stations.	In what district.	Imports from Nepal.		
		1881-82. Mds.	1882-83. Mds.	1883-84. Mds.
Bairagnia ...	Mozufferpore ...	13,051	40,823	66,499
Adapore ...	Chumparun ...	5,674	12,808	32,616
Kutkenwa ...	Ditto ...	12,169	14,824	26,229
Ruxoul ...	Ditto ...	5,562	10,317	10,371
Joyduggur ...	Durbhunga ...	2,810	11,616	10,340
Hatwary ...	Ditto ...	5,487	7,076	8,252
Sonbursa ...	Mozufferpore ...	14,083	12,130	6,394
Patchpandareah ...	Bhagulpore ...	7,490	6,175	6,364
Sursund ...	Mozufferpore ...	3,333	11,559	6,272
Madhwapore ...	Durbhunga ...	4,141	4,768	5,467
Majorgunge ...	Mozufferpore ...	904	4,273	2,797
Other stations ...	.....	7,082	7,854	8,963
Total ...		81,786	1,50,223	1,91,564

Mustard seed.

Patchpandareah ...	Bhagulpore ...	6,726	7,114	8,860
Beerpore ...	Ditto ...	10,135	5,982	7,988
Ghorasan ...	Chumparun ...	13,448	7,448	5,553
Joyduggur ...	Durbhunga ...	4,889	7,493	5,336
Kutkenwa ...	Chumparun ...	5,668	4,915	4,747
Adapore ...	Ditto ...	6,167	6,060	3,454
Mirgunge ...	Purneah ...	3,993	3,118	3,347
Degalbark ...	Ditto ...	3,805	1,323	2,122
Kandowli ...	Bhagulpore ...	1,398	1,797	1,926
Other stations ...	.....	25,145	25,900	9,469
Total ...		81,373	71,150	52,802

44. *Silk, manufactured.*—The value of manufactured silk exported to Nepal was Rs. 98,383 against Rs. 1,12,867 in 1882-83, and Rs. 52,555 in 1881-82. The statistics of the frontier post of Kutkenwa in Chumparun show that as much as Rs. 81,000 worth of the goods exported during the year were sent to Nepal by that route.

45. *Sugar.*—The total quantity of drained sugar sent to Nepal was 7,785 maunds against 4,975 maunds in 1882-83, and 5,314 maunds in 1881-82, while the supply of undrained sugar rose from 20,429 maunds in 1881-82 to 20,869 maunds in 1882-83, and 27,786 maunds in 1883-84. Of the exporting districts Chumparun contributed 3,933 maunds of drained and 11,035 maunds of undrained sugar; Mozufferpore 1,145 maunds of drained and 3,587 maunds of undrained sugar, and Durbhunga 637 maunds of drained and 6,069 maunds of undrained sugar.

46. *Tobacco.*—The total weight of tobacco registered was 40,004 maunds against 29,598 maunds in 1882-83, and 29,787 maunds in 1881-82. The increase in the import trade was 3,891 maunds as compared with the previous year, and in the export trade 6,515 maunds. Of the importing districts, Purneah received 3,612 maunds, Mozufferpore 2,686 maunds, and Durbhunga 1,192 maunds, while as regards the exports, the largest supply was sent from Mozufferpore (13,360 maunds) and Chumparun (13,018 maunds).

47. *Timber.*—The timber trade showed a falling off of 1,83,841 maunds as compared with 1882-83, and of 76,083 maunds as compared with 1881-82. The principal registering posts through which these supplies were imported from Nepal are:—

STATIONS.	In what district.	1881-82. Mds.	1882-83. Mds.	1883-84. Mds.
Kutkenwa ...	Chumparun ...	66,099	1,21,881	55,336
Tribeni Ghat ...	Ditto ...	86,253	1,68,640	42,350
Ruxoul ...	Ditto ...	21,073	35,314	38,175
Ghorasan ...	Ditto ...	1,424	5,074	34,000
Mirgunge ...	Purneah ...	10,411	13,876	10,687
Other routes ...	...	95,722	43,955	24,351
Total ...		2,80,982	3,88,740	2,04,898

48. *Wool, manufactured.*—The total value of the export trade of the past year showed a decrease of Rs. 67,909 as compared with 1882-83, but it exceeded the figures of 1881-82 by Rs. 51,614. The great bulk of these supplies was carried to Nepal by the routes passing through the Chumparun district.

TRADE BETWEEN BENGAL AND SIKKIM.

49. As heretofore, the registration of the trade of Bengal with Sikkim and Thibet was effected at Pheydong and Rungeet in the Darjeeling district. Both these stations were kept open throughout the year. Generally speaking, the traffic intercepted at the former post is that which goes to, and comes from, Thibet, while that recorded at the latter station belongs to Sikkim proper.

50. The total value of the trade registered during the past three years, is shown below :—

Years.			Imports from Sikkim.	Exports to Sikkim.	Total.
			Rs.	Rs.	Rs.
1881-82	...	...	1,67,533	86,011	2,53,544
1882-83	...	...	2,00,148	1,16,294	3,16,442
1883-84	...	...	2,21,523	1,12,711	3,34,234

The advance in the aggregate value of goods registered was Rs. 17,792 or 5.62 per cent. as compared with the previous year, and Rs. 80,690 or 31.82 per cent. as compared with 1881-82. The improvement was mainly in the import trade, the most noticeable items which contributed to the increase in the year's traffic as compared with 1882-83 being raw wool, miscellaneous rain crops, foreign tea, horses, provisions, spices, gram, and shell-lac. The export trade, however, would appear from the returns to have remained almost stationary, a falling off being shown in the traffic in indigo, cotton piece-goods (European), other metals, cattle, and iron, and an increase appearing under tobacco, woollen goods, paints and colours, cotton piece-goods (Indian), brass, provisions, oils, and dyeing materials.

51. The following statement shows the total value of each of the important articles of the import traffic as registered during the past three years :—

				Imports from Sikkim.		
				1881-82.	1882-83.	1883-84.
				Rs.	Rs.	Rs.
Horses	...	...	...	48,225	49,725	51,225
Cattle	...	...	...	6,950	7,925	6,300
Sheep and goats	...	...	...	15,678	23,999	18,416
Lime and limestone	...	...	...	3,380	2,015	6,429
Coal and coke	...	...	...	918	600	673
Vegetables, fruits and nuts	...	...	...	6,486	4,934	4,746
Gram and pulse	...	...	...	818	2,556	3,052
Miscellaneous rain crops	...	...	...	23,047	33,676	41,694
Hides of cattle	...	...	...	285	2,093	2,064
Shell-lac	...	...	...	90	405	855
Brass and copper	...	...	...	17,700	8,520	4,920
Ghee	...	...	...	3,552	4,089	2,784
Provisions (other than ghee)	...	...	...	1,220	680	1,426
Salt	...	...	...	7,773	3,411	3,270
Spices	...	...	...	833	1,113	1,673
Tea, foreign	...	...	...	3,520	2,310	4,235
Wool, raw	...	...	...	.....	2,520	13,665
Wool, manufactured	...	...	...	17,294	35,504	30,525
All other articles of merchandise, manu- factured	...	...	...	3,283	3,945	8,349

52. The imports of hill ponies through Pheydong showed a small increase during the past year, the total number being 683 against 662 in 1882-83, and 636 in 1881-82. The recorded cattle trade fell off by 65 head as compared with the previous year, and by 26 as compared with 1881-82. There was a decrease of 23.26 per cent. under sheep and goats on the returns of 1882-83, but an increase of 17.46 per cent. is shown on comparison with those of 1881-82. The figures under lime and limestone showed a great improvement during the year, the total quantity being 6,051 maunds against 1,897 maunds in 1882-83, and 3,179 maunds in 1881-82. The supply of miscellaneous rain crops is steadily increasing, the total quantity during the year showing an advance of 4,009 maunds on the trade of 1882-83, and of 10,597 maunds on that of

1881-82. This is all registered at Rungeet. The number of hides registered was 751 pieces against 760 pieces in 1882-83, and only 106 pieces in 1881-82. The quantity of shell-lac rose from 2 maunds in 1881-82 to 9 maunds in 1882-83, and 10 maunds in 1883-84. Brass and copper showed a decrease of 90 maunds as compared with the total of the previous year, and of 343 maunds on the figures for 1881-82. The amount of ghee registered was 96 maunds against 141 maunds in 1882-83, and 111 maunds in 1881-82. All other kinds of provisions, however, showed an increase, the figures for the past year amounting to 71 maunds against 34 maunds in 1882-83. The quantity of untaxed foreign salt fell off from 1,779 maunds in 1881-82 to 791 maunds in 1882-83 and 606 maunds in 1883-84. It is believed that a further decrease will take place, if indeed the import of this article is not entirely extinguished, as recent enquiries have shown that duty-paying salt is consumed at places in Sikkim four marches from Darjeeling. The traffic in spices was active, the quantity imported being 239 maunds against 159 maunds in 1882-83 and 119 maunds in 1881-82. The quantity of the brick tea of Thibet imported during the year was 77 maunds against 42 maunds in 1882-83, and 64 maunds in 1881-82. The Deputy Commissioner of Darjeeling has recently received a few samples of tea manufactured after this method in British territory by Messrs. Crosswell and Company, and he has been directed by the Government of Bengal to facilitate its sale in those markets of his district which are most frequented by Thibetan traders. An allotment of Rs. 100 has been sanctioned for the purpose of paying commission to the shop-keepers who may be entrusted with the sale of the tea. In the last report it was pointed out that one of the most satisfactory features in the trade of that year was the beginning of a steady import of wool, of which there is an unlimited supply of excellent quality within a few days' journey from Darjeeling. The result of the registration during 1883-84 shows that so much as 911 maunds of this article were sent into British territory against only 168 maunds in the preceding year, while in 1881-82 no traffic was returned under this head. It is believed, however, that the wool trade has dwindled during the current year, partly owing to the difficulties placed in the way of traders by the Tibetan frontier officials. There was a slight decrease in the value of manufactured woollen goods (chiefly blankets), but the figures are still in advance of those of 1881-82 by Rs. 13,231. The imports under "all other articles of merchandise, manufactured" showed an increase of over 111 and 154 per cent. on the figures of the preceding two years. The following statement illustrates the fluctuations of traffic in all the important staples of import registered at each of the stations of Rungeet and Pheydong during 1883-84, as compared with the figures of 1882-83:—

Imports into British Territory.

		REGISTERED AT RUNGEET.				REGISTERED AT PHEYDONG.			
		1882-83.	1883-84.	Difference.		1882-83.	1883-84.	Difference.	
				Increase	Decrease			Increase	Decrease
Horses, ponies, and mules	No.	1	...	...	1	602	683	21	...
Cattle	do.	171	229	58	...	146	23	...	123
Sheep and goats	do.	423	211	...	212	9,176	7,154	...	2,022
Poultry	do.	1,497	706	...	791	...	12	12	...
Lime and limestone	Mds.	1,897	6,051	4,154	...	...	...	...	...
Casuarina	do.	12	11	...	...	...	...	...	...
Coal and coke	do.	799	800	97	...	...	...	...	...
Cotton, raw	do.	23	34	11	...	...	...	...	...
Drugs and medicines, other than intoxicating	do.	3	37	34	...	...	...	...	...
Fruits, nuts, and vegetables	do.	2,141	2,291	60	...	326	172	...	154
Gram and pulse	do.	1,278	1,516	238	...	...	10	10	...
Miscellaneous rain crops	do.	16,838	20,843	4,004	...	...	5	5	...
Gums and resins	do.	...	...	...	...	21	7	...	14
Hides of cattle	No.	514	607	93	...	246	144	...	102
Skins of sheep, goats, & other small animals	do.	2	252	250	...	8	...	...	8
Shell-lac	Mds.	...	...	...	...	9	19	10	...
Brass and copper, and their manufactures	do.	119	53	...	66	94	70	...	24
Ghee	do.	57	30	...	27	84	60	...	18
Other kinds of provisions	do.	17	35	18	...	17	36	19	...
Salt	do.	91	175	84	...	700	431	...	269
Spices	do.	155	236	81	...	4	3	...	1
Tea (Foreign)	do.	...	...	...	...	42	77	35	...
Wool, raw	do.	5	10	14	...	163	892	729	...
Wool, manufactured (Indian)	Rs.	2,714	3,135	391	...	52,740	27,300	...	6,370
All other articles of merchandise (manufactured)	do.	4,533	1,098	...	3,435	2,360	11,184	8,824	...
Ditto ditto (unmanufactured)	do.	3,624	8,649	4,725	...	321	...	...	321

53. The following statement shows the chief articles of traffic registered as exported to Sikkim and Thibet during the past three years:—

				Exports to Sikkim.		
				1881-82.	1882-83.	1883-84.
				Rs.	Rs.	Rs.
Cattle	...	...	...	6,650	1,275	1,075
Sheep and goats	...	...	...	740	621	1,361
Cotton twist (Indian)	...	...	...	1,085	700	875
Do. piece-goods (European)	...	...	...	29,121	45,702	42,056
Do. ditto (Indian)	...	...	...	382	177	1,178
Indigo	...	...	...	11,330	28,520	17,750
Other kinds of dyeing materials	...	...	...	1840	2,370	2,550
Rice	...	...	...	7,313	2,329	2,015
Brass and copper	...	...	...	5,360	8,120	8,960
Iron	...	...	...	578	882	684
Other metals	...	...	...	1,050	3,360	2,100
Oils	...	...	...	18	366	660
Paints and colours	...	...	...	10,920	400	2,080
Provisions other than ghoe	...	...	...	840	140	900
Salt	...	...	...	700	1,143	1,335
Sugar, refined	...	...	...	30	.....	812
Tobacco	...	...	...	4,609	9,666	18,769
Wool, manufactured...	...	...	...	228	1,180	2,930

54. There was a slight decrease of 5.77 per cent. in the value of piece-goods registered as exported during the past year as compared with 1882-83, but when compared with the figures of 1881-82, a large increase of 46.54 per cent. is observed. Similarly, indigo shows a falling off of 44 maunds on the returns of the previous year, and an increase of 35 maunds on those of 1881-82. The exports of miscellaneous dyeing materials rose from 26 maunds in 1881-82 to 79 maunds in 1882-83, and 85 maunds in 1883-84. The aggregate total of metals registered as exported was 408 maunds, showing a decrease of 154 maunds on the returns of 1882-83, and an increase of 143 maunds on those of 1881-82. The exports of oils rose during the year to 110 maunds against 61 maunds in 1882-83, and 3 maunds in 1881-82. The advance under paints and colours was 21 maunds, and in provisions 38 maunds as compared with the previous year. The total quantity of salt was 392 maunds against 265 maunds in 1882-83, and 173 maunds in 1881-82. There has been a considerable increase under tobacco, the exports registered during the year amounting to 2,331 maunds against 1,487 maunds in 1882-83, and 709 maunds in 1881-82. The following comparative statement shows the amount of the export traffic registered at each of the registering posts of Rungeet and Pheydong during the past two years:—

Exports from British Territory.

		REGISTERED AT RUNGEET.				REGISTERED AT PHEYDONG.			
		1882-83.	1883-84.	Difference.		1882-83.	1883-84.	Difference.	
				Increase.	Decrease.			Increase.	Decrease.
Cattle	N.	51	85	...	16	.....	8	8	.....
Sheep and goats	do.	248	544	296	.....	.....	.....	.....	.....
Twist and yarn (European)	Mds.	21	6	.....	15	1	.....	.....	1
Ditto (Indian)	do.	...	17	17	.....	20	8	.....	12
Piece-goods (European)	Rs.	25,154	14,116	.....	11,038	20,548	27,040	7,392	.....
Ditto (Indian)	do.	177	78	.....	99	.....	1,100	1,100	.....
Indigo	Mds.	26	.....	.....	26	98	80	.....	18
Other kinds of dyeing materials	do.	.....	13	11	.....	77	72	.....	5
Gram and pulse	do.	8	2	.....	6	584	3	.....	581
Rice	do.	854	1,000	142	.....	387	75	.....	312
Brass and copper	do.	59	92	33	.....	144	132	.....	12
Iron	do.	61	67	16	.....	96	47	.....	59
Other metals	do.	14	.....	.....	14	98	70	.....	28
Oils	do.	33	109	76	.....	28	1	.....	27
Paints and colours	do.	.....	.....	.....	.....	6	26	21	.....
Other kinds of provision	do.	4	41	37	.....	3	4	1	.....
Salt	do.	262	392	130	.....	3	.....	.....	3
Spices	do.	5	36	61	.....	6	16	10	.....
Sugar, drained	do.	.....	48	48	.....	.....	10	10	.....
Do., undrained	do.	20	2	.....	18	21	.....	.....	21
Ten, Indian	do.	.....	.....	.....	.....	.....	4	4	.....
Tobacco	do.	516	691	175	.....	971	1,640	669	.....
Wool, manufactured (European)	Rs.	80	2,630	2,550	.....	1,100	300	.....	800
All other articles of merchandise (manufactured)	do.	794	.....	.....	794	3,082	1,932	.....	1,150

55. The figures given in the registers have been quoted above, but it has been ascertained that they are quite unreliable. This subject has recently been carefully investigated by reference to the railway records and by enquiry among persons in whose houses Tibetan traders at Darjeeling and Jore Bungalow are known to have resided. Such an enquiry must necessarily be incomplete, but it has elicited information which shows that the present system of registration

is inefficient. The following statement shows the variations between the quantities of certain goods ascertained to have been exported by particular persons and the quantities shown in the registers:—

			Value ascertained in particular cases.	Value shown as registered.
			Rs.	Rs.
Cotton twist (Indian)	...	...	7,000	280
" " (English)	...	...	1,200	...
Paints	...	...	21,750	2,080
Cups	...	...	12,000	...
Sugar	...	...	3,700	140
Sandalwood	...	...	1,100	...
Broadcloth	...	...	5,520	300
Treasure	...	...	85,700	...
Copper	...	...	16,835	5,280
Total			1,54,805	8,080

The difference is Rs. 1,46,725. The registers show the value of English piece-goods exported by Pheydong as Rs. 27,940. Enquiries among certain merchants show that piece-goods to the value of Rs. 27,200 were despatched to Pheydong from Kalimpong, and that goods to the value of Rs. 28,500 were sent from Darjeeling to Kalimpong for export. The total is Rs. 55,700. Endeavours are now being made to place the system of registration of Sikkim and Tibetan trade on a more satisfactory footing. It is probable that the trade is not less than double the amount now registered, and, when it is considered that it has so many difficulties to contend with through the obstructiveness of frontier officials and the exclusion of Indian merchants, it may be inferred that a large expansion of the trade would follow upon the removal of the obstacles by which it is now impeded. A special report on this subject is under submission.

TRADE BETWEEN BENGAL AND BHUTAN.

56. THE trade between Bengal and Bhutan was, as usual, intercepted at Ambaree, Hantoopara and Buxa in the Julpigoree district. The first two stations were kept open for five months, and the third station for ten months of the year. The total value of the trade registered during the past three years was—

Years.	Imports from Bhutan.			Exports to Bhutan.	Total.
	Rs.			Rs.	Rs.
1881-82	1,23,048	2,28,216
1882-83	1,11,442	1,98,135
1883-84	96,350	1,23,000

It will be observed that the gross value of the trade during the past year was 10·70 per cent. in excess of the previous year's figures. The value of imports, however, decreased by 13·54 per cent., while that of exports increased by 41·88 per cent. As regards the imports, the decrease is mainly due to a large falling off in the horse trade. Under exports the increase is observable in almost all articles of traffic, notably in tobacco, European piece-goods, rice, betel-nuts, and unrefined sugar. The principal articles comprising the import trade during the past two years were—

				Imports from Bhutan.			
				Quantity.		Value.	
				1882-83.	1883-84.	1882-83. Rs.	1883-84. Rs.
Horses	...	No.	...	765	498	57,375	37,350
Cattle	...	do.	...	47	32	1,175	800
Sheep and goats	...	do.	...	400	445	1,002	1,114
Piece-goods (Indian)	...	Rs.	...	.....	.....	807	373
Madder or maujit	...	Mds.	...	74	.....	511	6,132
Fruits, nuts, and vegetables	...	do.	...	1,752	2,480	3,504	4,960
Shell-lac	...	do.	...	.....	9	.....	405
Stick-lac	...	do.	...	.....	2	.....	70
Ghee	...	do.	...	288	224	8,352	6,496
Tea (Foreign)	...	do.	...	36	12	1,980	660
Firewood	...	do.	...	1,706	1,404	1,346	439
Woollen piece-goods (Indian)	Rs.	...	...	.....	.....	16,439	18,285
All other articles of mer-							
chandise (manufactured)	do.	...	...	.....	.....	13,228	9,984
Do. do. (unmanufactured)	do.	...	...	.....	.....	4,802	9,103

57. As compared with 1882-83 the falling off in the import of horses was very large, namely 267, valued at Rs. 20,025. The trade in madder or manjit, on the other hand, was exceedingly active, the increase in the quantity imported being 437 maunds or 590.54 per cent. Vegetables, fruits, and nuts showed an increase of 728 maunds, but ghee showed a decrease of 64 maunds. The figures under foreign tea, however, showed a decrease of 24 maunds. The value of manufactured woollen goods (chiefly blankets) showed an advance of Rs. 1,846. The large decrease of Rs. 3,244 in the value of "all other articles of merchandise manufactured" was due to the falling off in the imports of wax, of which only 21 maunds were registered at Ambaree against 137 maunds in the previous year; on the other hand the advance of Rs. 4,301 in the value of "all other articles of merchandise unmanufactured" was owing to an increase in the imports of musk and yaks' tails. The total value of the former amounted to Rs. 5,913 against Rs. 2,491 in the previous year, and of the latter to Rs. 1,860 against Rs. 638 in 1882-83.

58. The principal articles exported to Bhutan during the past two years are shown below:—

		Exports to Bhutan.			
		Quantity.		Value.	
		1882-83.	1883-84.	1882-83. Rs.	1883-84. Rs.
Twist and yarn (European) Mds. ...		.....	1	.. ..	65
Piece-goods (European) ... Rs. ...		.....	.....	16,414	20,987
Indigo ... Mds. ...		.....	2	.....	440
Rice ... do. ...		5,613	7,810	10,772	14,643
Paddy ... do. ...		1,420	2,231	1,595	2,511
Brass and copper ... do. ...		20	9	800	360
Iron ... do. ...		275	169	1,650	1,014
Provisions (other than ghee) do. ...		.....	92	.....	1,840
Salt ... do. ...		241	119	1,040	387
Silk, manufactured ... Rs. ...		.....	.....	2,343	3,428
Betel-nuts ... Mds. ...		2,158	2,958	17,264	21,116
Sugar, unrefined... do. ...		1,102	1,325	8,206	9,939
Tobacco ... do. ...		3,284	4,783	21,347	40,097
Woollen piece-goods ... Rs. ...		.....	.....	3,535	3,682
All other articles of merchandise (unmanufactured) do. ...		.....	.....	35	1,672

59. The trade in European piece-goods exceeded that of 1882-83 by Rs. 4,573. Twist and indigo were for the first time exported to Bhutan during 1883-84 *via* Buxa and Ambaree. The exports of rice showed an advance of 2,197 maunds. The quantity of metals fell off from 295 maunds in 1882-83 to 179 maunds in 1883-84. The salt trade showed a decrease of 122 maunds. In manufactured silk goods there was an advance of 46.31 per cent. as compared with the previous year. The exports of betel-nuts were 2,958 maunds against 2,158 maunds in 1882-83. The rise in tobacco from 3,284 maunds in 1882-83 to 4,783 maunds in 1883-84 is specially noticeable.

APPENDIX.

with the totals of

[illegible]

REPORT FROM NEPAL

and registered at the several Frontier Stations between Bengal and Nepal during the year 1883-84, as compared with the two preceding years.

17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	
BENGAL AND NEPAL.												TOTAL.							
In Bhagalpoore.			In Purneah.				In Darjeeling.			Quantity.		Value.							
Khandwa.	Patchpandarah.	Besore.	Kalughat.	Degabank.	Byeah.	Sakree.	Megahat.	Mirganee.	Nukurbaree.	Goompahar.	Kurjalia.	1881-82.	1882-83.	1883-84.	1881-82.	1882-83.	1883-84.	LIST OF ARTICLES.	
184	1	24	186	3,845	1,078	857	...	...	...	...	...	141	16	6	Rs.	Rs.	Rs.	No.	Animals, living (for sale)— 1.—Horses, ponies, and mules. 2.—Cattle. 3.—Sheep and goats. 4.—Poultry. 5.—Other kinds.
805	8	40	1,201	1,703	403	15	...	...	...	...	...	21,933	18,438	26,081	5,483.25	4,60,825	6,57,100	"	Building materials— 1.—Limestone. 2.—Canes and rattans. 3.—Canehouse. 4.—Coal and coke. 5.—Cotton, raw. 6.—Cotton, manufactured— 1.—Twist and yarn (Indian). 2.—Fragrants (European). 3.—Ditto (Indian).
841	8,010	2,844	1,180	2,712	1,030	282	35,978	61,875	48,116	141,975	180,485	158,107	32,693	45,123	39,526	"	Drugs and medicines— 1.—Other sorts, not intoxicating. 2.—Dyeing materials— 1.—Indigo. 2.—Madder or manjit. 3.—Safflower. 4.—Turmeric.
91	...	0	1	...	42	...	...	...	...	...	...	98	151	110	105	164	148	Mds.	Earthenware and porcelain. Fibrous products— 1.—Jute, raw. 2.—Jute, manufactured— a.—Gunny-lags. b.—Other fibres, raw. c.—Ditto, manufactured.
...	Mds.	Fruits, nuts and vegetables— 1.—Coconuts. 2.—Vegetables and all other kinds.
...	Mds.	Grain and pulse— 1.—Wheat. 2.—Gram and pulse. 3.—Other spring crops. 4.—Rice, husked. 5.—Rice, unhusked. 6.—Other rain crops.
...	Mds.	Gums and resins. Hides and skins— 1.—Hides of cattle. 2.—Skins of sheep, goats, and small animals.
...	Mds.	Horns. Jewellery, &c.— 1.—Precious stones and pearls, unset. 2.—Jewellery.
...	Mds.	Lac— 1.—Dye. 2.—Stick and other kinds.
...	Mds.	Leather— 1.—Manufactured.
...	Mds.	Liquors. Metals and manufactures of metals— 1.—Brass and copper. 2.—Iron. 3.—Other metals.
...	Mds.	Oils. Opium. Paints and colours. Provisions— 1.—Cheese. 2.—All other kinds.
...	Mds.	Salt. Salt-petre, &c.— 1.—Salt-petre. 2.—Other saline substances.
...	Mds.	Seeds— 1.—Oilseeds— a.—Linseed. b.—Mustard and rape. c.—Til or kinzilly. d.—Other oilseeds. 2.—Other seeds— c.—Other kinds.
...	Mds.	Silk— 3.—Manufactured (Indian). Spices— a.—Betelnuts. b.—All other kinds.
...	Mds.	Stone and marble. Sugar— 2.—Undrained.
...	Mds.	Tea— 1.—Indian. 2.—Foreign.
...	Mds.	Tobacco. Wood— 1.—Timber. 2.—Firewood. 3.—Bamboos.
...	Mds.	Wool— 1.—Raw. 2.—Manufactured (European). 3.—Ditto (Indian).
...	Mds.	All other articles of merchandise— 1.—Unmanufactured. 2.—Manufactured.
...	Mds.	Treasure— 2.—Silver.
...	Mds.	TOTAL VALUE.

IMPORTS INTO NEPAL.

as and registered at the several Frontier Stations between Bengal and Nepal during the year 1883-84, in two preceding years.

	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35							
NEPAL.													TOTAL.						LIST OF ARTICLES.						
In Purneah.													In Darjeeling.												
Quantity.													Value.												
1881-82.													1882-83.							1883-84.					
Rs.													Rs.							Rs.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19							
20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38							
39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57							
58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76							
77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95							
96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114							
115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133							
134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152							
153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171							
172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190							
191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209							
210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228							
229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247							
248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266							
267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285							
286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304							
305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323							
324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342							
343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361							
362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380							
381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399							
400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418							
419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437							
438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456							
457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475							
476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494							
495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513							
514	515	516	517	518	519	520	521	522	523	524	525	526	527	528	529	530	531	532							
533	534	535	536	537	538	539	540	541	542	543	544	545	546	547	548	549	550	551							
552	553	554	555	556	557	558	559	560	561	562	563	564	565	566	567	568	569	570							
571	572	573	574	575	576	577	578	579	580	581	582	583	584	585	586	587	588	589							
590	591	592	593	594	595	596	597	598	599	600	601	602	603	604	605	606	607	608							
609	610	611	612	613	614	615	616	617	618	619	620	621	622	623	624	625	626	627							
628	629	630	631	632	633	634	635	636	637	638	639	640	641	642	643	644	645	646							
647	648	649	650	651	652	653	654	655	656	657	658	659	660	661	662	663	664	665							
666	667	668	669	670	671	672	673	674	675	676	677	678	679	680	681	682	683	684							
685	686	687	688	689	690	691	692	693	694	695	696	697	698	699	700	701	702	703							
704	705	706	707	708	709	710	711	712	713	714	715	716	717	718	719	720	721	722							
723	724	725	726	727	728	729	730	731	732	733	734	735	736	737	738	739	740	741							
742	743	744	745	746	747	748	749	750	751	752	753	754	755	756	757	758	759	760							
761	762	763	764	765	766	767	768	769	770	771	772	773	774	775	776	777	778	779							
780	781	782	783	784	785	786	787	788	789	790	791	792	793	794	795	796	797	798							
799	800	801	802	803	804	805	806	807	808	809	810	811	812	813	814	815	816	817							
818	819	820	821	822	823	824	825	826	827	828	829	830	831	832	833	834	835	836							
837	838	839	840	841	842	843	844	845	846	847	848	849	850	851	852	853	854	855							
856	857	858	859	860	861	862	863	864	865	866	867	868	869	870	871	872	873	874							
875	876	877	878	879	880	881	882	883	884	885	886	887	888	889	890	891	892	893							
894	895	896	897	898	899	900	901	902	903	904	905	906	907	908	909	910	911	912							
913	914	915	916	917	918	919	920	921	922	923	924	925	926	927	928	929	930	931							
932	933	934	935	936	937	938	939	940	941	942	943	944	945	946	947	948	949	950							
951	952	953	954	955	956	957	958	959	960	961	962	963	964	965	966	967	968	969							
970	971	972	973	974	975	976	977	978	979	980	981	982	983	984	985	986	987	988							
989	990	991	992	993	994	995	996	997	998	999	1000	1001	1002	1003	1004	1005	1006	1007							
1008	1009	1010	1011	1012	1013	1014	1015	1016	1017	1018	1019	1020	1021	1022	1023	1024	1025	1026							
1027	1028	1029	1030	1031	1032	1033	1034	1035	1036	1037	1038	1039	1040	1041	1042	1043	1044	1045							
1046	1047	1048	1049	1050	1051	1052	1053	1054	1055	1056	1057	1058	1059	1060	1061	1062	1063	1064							
1065	1066	1067	1068	1069	1070	1071	1072	1073	1074	1075	1076	1077	1078	1079	1080	1081	1082	1083							
1084	1085	1086	1087	1088	1089	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099	1100	1101	1102							
1103	1104	1105	1106	1107	1108	1109	1110	1111	1112	1113	1114	1115	1116	1117	1118	1119	1120	1121							
1122	1123	1124	1125	1126	1127	1128	1129	1130	1131	1132	1133	1134	1135	1136	1137	1138	1139	1140							
1141	1142	1143	1144	1145																					

STATEMENT No. III—Showing the Total Imports into British Territory, district by district, for

[illegible]

[illegible]

STATEMENT No. IV—Showing the Total Exports from British Territory, district by district

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
		BENGAL.															
Number.	LIST OF ARTICLES.	Cuttack.	Darjeeling.	Patna.	Cy.	Shahabad.	Moradpur.	Durbin- ga.	Saran.	Chunp- ru.	Monghyr.	Rhagul- pore.	Purneah.	Sonhal- Per- gunnada.	Total of Bengal.	Beland- sagar.	Furucka- bad.
I	Animals, living (for sale)—																
	1.—Horses, ponies, and mules .. No.	2	...	...	...	...	...	...	19	5	...	1	2	...	29	...	...
	2.—Cattle .. .. .	...	...	...	...	...	215	67	53	2,481	...	61	800	87	3,839	...	...
	3.—Sheep and goats .. .. .	...	...	...	...	...	5,331	304	17,894	4,427	...	48	2,289	...	30,383	...	...
	4.—Poultry .. .. .	...	...	...	8	11,000	1,036	...	765	6,080	...	2	8,778	...	27,709	...	...
	5.—Other kinds .. .. .	...	...	...	...	...	14	174	...	50	...	134	768	...	1,130	...	...
II	Borax Mds.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
IIIa	Building materials—																
	1.—Lime and limestone .. .. .	...	...	...	...	...	...	...	...	33	...	9	10	...	52	...	...
IIIb	Canes and rattans .. .. .	...	...	...	...	...	...	...	...	...	...	...	60	...	90	...	...
VI	Coal and coke Mds.	10,946	...	...	...	...	...	...	...	11,780	...	...	...	...	22,720	...	...
VII	Cotton, raw	50	201	100	...	...	178	74	100	6,741	...	104	521	...	8,000	...	...
VIII	Cotton, manufactured—																
	1.—Twist and yarn (European) ..	45	...	11	...	...	10	4	1	...	...	5	11	...	91	...	...
	2.—Ditto ditto (Indian)	32	2	32	...	21	40	214	145	85	...	118	50	...	1,097	...	...
	3.—Piece-goods (European) .. Rs.	4,81,914	64,071	18,048	...	...	1,21,172	1,28,915	52,470	9,77,008	30	1,62,173	1,27,529	...	21,35,236	...	8,000
	4.—Ditto (Indian)	4,577	17,307	1,678	...	2,122	16,397	3,753	84,273	48,358	...	2,181	65,570	...	2,47,549	9,040	...
IX	Drugs and medicines—																
	1.—Various .. .. .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	2.—Other sorts, not intoxicating ..	437	...	600	...	...	...	105	...	123	...	...	2,833	...	3,998	...	...
	3.—Intoxicating drugs (other Mds. than opium) ..	...	...	...	...	...	...	1	...	...	...	11	4	...	16	...	...
X	Dyeing materials—																
	1.—Indigo .. .. .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	2.—Safflower .. .. .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	3.—Turmeric .. .. .	...	...	...	...	...	231	100	262	712	...	118	35	...	1,504	...	...
	4.—Other kinds	34	...	...	...	...	...	...	...	...	...	...	...	...	44	...	...
XI	Earthenware and porcelain .. Rs.	950	117	...	...	...	63	8	22	284	...	125	8,059	...	9,737	...	...
XII	Fibrous products—																
	1.—Jute, raw Mds.	...	...	...	...	...	42	75	...	17	...	...	1,054	...	1,188	...	...
	2.—Jute, manufactured—																
	a.—Gunny-lugs	35,790	...	...	...	...	97	700	585	132	...	...	5,924	...	43,231	...	...
	b.—Gunny-cloths .. .. .	...	...	...	...	...	68	...	...	...	...	...	...	...	96	...	...
	3.—Other fibres, raw .. .. .	...	...	...	...	...	...	...	...	...	...	...	...	...	165	...	...
	4.—Ditto, manufactured .. ..	...	...	...	...	...	...	...	...	...	...	...	...	...	615	...	...
XIII	Fruits, nuts, and vegetables—																
	1.—Coconuts No.	26,800	...	6,375	...	...	16,467	1,335	375	2,866	...	125	7,127	...	61,870	...	...
	2.—Vegetables and all other kinds. Mds.	174	...	189	...	...	10,565	672	3,907	6,672	...	4,836	3,428	...	30,347	...	...
XIV	Grain and pulse—																
	1.—Wheat .. .. .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	2.—Gram and pulse	94	647	564	...	...	819	...	465	2,617	14	8,752	1,102	...	10,114	...	...
	3.—Other spring crops .. .. .	...	...	...	...	...	6	...	...	82	...	...	...	...	114	...	...
	4.—Rice, husked .. .. .	...	...	...	...	...	30	182	...	180	...	2,517	2,111	...	5,032	...	...
	5.—Rice, unhusked .. .. .	...	...	...	...	...	...	61	...	...	...	775	1,200	...	2,012	...	...
	6.—Other rain crops .. .. .	...	...	...	...	...	...	...	...	...	...	...	...	...	230	...	...
XV	Gums and resins	21	...	20	...	...	...	...	22	...	...	...	...	...	63	...	...
XVI	Hides and skins—																
	1.—Hides of cattle No.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	2.—Skins of sheep, goats and small animals. Mds.	...	...	...	...	...	108	68	...	...	...	...	...	...	251	...	...
XVII	Horns .. .. .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
XVIII	Jewellery, &c.—																
	1.—Precious stones and pearls, unset. Rs.	11,400	...	...	...	...	...	...	...	...	...	1,500	...	...	12,900	...	...
XIX	Lac—																
	1.—Dye Mds.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	2.—Shell	1	...	6	...	...	25	...	...	7	...	...	...	...	87	...	...
	3.—Stick and other kinds .. ..	...	...	25	...	...	...	...	...	69	...	...	...	...	97	...	...
XX	Leather—																
	2.—Manufactured Rs.	8,200	...	1,071	...	...	340	...	500	6,231	...	9	49	...	16,396	...	...
XXI	Liquors .. .. .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
XXII	Metals .. .. .	...	230	...	...	...	...	...	...	...	...	...	...	...	...	...	...
XXIII	Metals and manufactures of metals—																
	1.—Brass and copper Mds.	4,132	300	8,887	...	...	1,669	76	704	2,064	...	203	1,532	...	19,541	...	...
	2.—Iron	2,493	16	2,140	...	...	1,574	240	840	5,183	...	197	1,144	...	18,372	...	...
	3.—Other metals	510	210	103	...	...	...	...	...	...	...	...	...	...	...	...	...
XXIV	Oils	703	...	306	...	...	...	...	...	...	...	...	...	...	...	...	...
XXV	Paints and colours	239	...	128	...	...	...	...	...	...	...	...	...	...	...	...	...
XXVI	Provisions—																
	1.—Ghee .. .. .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	2.—All other kinds	503	752	71	...	...	4,909	496	7,697	16,341	...	1,376	12,066	...	44,211	...	...
XXVII	Salt	274	686	46	...	...	18,612	20,312	678	26,220	...	12,140	18,465	...	97,427	...	...
XXVIII	Sulphate, &c.—																
	1.—Sulphate .. .. .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	2.—Other saline substances ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
XXX	Seeds—																
	1.—Oilseeds—																
	a.—Linsced .. .. .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	b.—Mustard and rape .. .. .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	c.—Til or gunnely .. .. .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	d.—Other oilseeds .. .. .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	2.—Other seeds—																
	a.—Indigo seed .. .. .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	c.—Other kinds .. .. .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
XXXI	Silk																
	1.—Raw	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	2.—Manufactured (European) .. Rs.	3,500	896	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	3.—Ditto (Indian)	77,500	0,310	753	...	...	350	1,503	...	464	...	...	...	...	...	...	...
XXXII	Spices—																
	a.—Betelnuts Mds.	1,052	264	705	...	...	428	280	65	1,720	...	1,217	1,259	...	7,898	...	...
	b.—All other kinds	1,296	120	1,024	50	16	2,145	1,257	910	6,330	...	613	994	...	14,800	...	...
XXXIII	Stone and marble .. .. .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
XXXIV	Sugar—																
	1.—Drained	5	180	802	...	...	1,145	637	804	3,935	...	813	260	...	7,785	...	...
	2.—Undrained .. .. .	...	147	...	...	...	3,647	6,069	1,578	11,035	...	2,001	3,363	...	27,750	...	...
XXXV	Tea—																
	2.—Foreign .. .. .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
XXXVI	Tobacco	48	443	1	...	...	18,360	1,002	282	13,018	...	1,113	872	...	30,130	...	...
XXXVII	Wood—																
	2.—Firewood .. .. .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	3.—Bamboos No.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
XXXVIII	Wool—																
	1.—Raw Mds.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	2.—Manufactured (European) .. Rs.	1,30,100	...	8,715	...	2,420	...	...	...	...	...	...	...	...	...	...	...
	3.—Ditto (Indian) .. .. .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	4.—Shawls .. .. .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
XXXIX	All other articles of merchandise—																
	1.—Unmanufactured Rs.	1,200	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	2.—Manufactured	1,16,743	150	5,753	...	...	10,013	2,200	4,137	9,191	600	7,864	14,133	...	1,70,874	...	...
XL	Treasure—																
	1.—Gold .. .. .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	2.—Silver .. .. .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	TOTAL VALUE .. .. .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

Yepal during the year 1883-84, as compared with the totals of the two preceding years.

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TRADE BETWEEN BENGAL

STATEMENT No. V—Showing the Total Imports from, and Exports to, Sikkim of each during the year 1883-84, as compared

	1	2	3	4	5	6	7	8	9
Number.	LIST OF ARTICLES.	IMPORTS FROM SIKKIM.							
		WHERE REGISTERED.		TOTAL.					
		Phye-dong.	Rangseet.	Quantity.			Value.		
				1881-82.	1882-83.	1883-84.	1881-82.	1882-83.	1883-84.
							Rs.	Rs.	Rs.
I	Animals, living (for sale)—								
	1.—Horses, ponies, and mules ... No.	683	.....	643	665	693	48,225	40,725	51,225
	2.—Cattle	23	229	278	317	252	6,950	7,925	6,300
	3.—Sheep and goats	7,154	211	6,271	9,599	7,365	15,678	23,009	18,416
	4.—Poultry	12	796	5,141	1,497	718	1,286	374	179
	b.—Other kinds	5	166	113	71	171	279	184	430
II	Borax Mds.	9	.....	.....	.....	9	.....	.....	216
IIa	Building materials—								
	1.—Lime and limestone ... ..	.....	6,051	3,170	1,897	6,051	3,380	2,015	6,420
III	Canees and rattans Rs.	.....	23	.....	.....	.....	32	14	21
IV	Caoutchouc Mds.	.....	11	3	12	11	105	600	650
VI	Coal and coke ... ..	.....	896	1,278	709	896	018	000	673
VII	Cotton, raw ... ..	.....	34	17	23	34	280	891	544
VIII	Cotton, manufactured—								
	1.—Twist and yarn (European) ... ..	.....	.....	.....	.....	.....	.....	.....	.....
	2.—Ditto (Indian) ... ..	.....	.....	.....	2	.....	.....	70	.....
	3.—Piece goods (European) Rs.	.....	.....	.....	.....	.....	.....	.....	.....
	4.—Ditto (Indian) ... ..	.....	13	.....	.....	.....	.....	152	13
IX	Drugs and medicines—								
	2.—Other sorts, not intoxicating ... ..	.....	37	.....	.....	.....	.....	3	37
X	Dyeing materials—								
	1.—Indigo Mds.	.....	.....	.....	.....	.....	.....	.....	.....
	2.—Madder or manjit ... ..	.....	.....	.....	.....	.....	.....	.....	.....
	4.—Ferromerie ... ..	.....	.....	2	.....	.....	8	.....	.....
	5.—Other kinds ... ..	.....	9	.....	.....	9	.....	.....	270
XI	Earthenware and porcelain Rs.	11	.....	.....	.....	.....	.....	27	11
XII	Fibrous products—								
	3.—Other fibres, raw Mds.	.....	.....	.....	.....	.....	.....	.....	.....
XIII	Fruits, nuts, and vegetables—								
	2.—Vegetables and all other kinds	172	2,201	3,168	2,467	2,373	6,486	4,934	4,746
XIV	Grain and pulse—								
	1.—Wheat ... ..	.....	.....	.....	3	.....	.....	8	.....
	2.—Gram and pulse	10	1,516	330	1,278	1,526	818	2,556	9,052
	3.—Other spring crops ... ..	.....	2	.....	1	2	.....	2	4
	4.—Rice, husked ... ..	.....	3	958	61	3	2,150	153	6
	5.—Rice, unhusked ... ..	.....	.....	2	.....	.....	3	.....	.....
	6.—Other rain crops	5	20,842	10,250	16,838	20,847	33,617	33,676	41,694
XV	Gums and resins	7	.....	3	.....	7	42	291	98
XVI	Hides and skins—								
	1.—Hides of cattle No.	114	607	106	760	751	258	2,003	2,064
	2.—Skins of sheep, goats, and small animals. ... ..	.....	252	165	10	252	149	15	378
XVII	Horns Mds.	.....	.....	2	.....	.....	30	.....	.....
XIX	Lace—								
	1.—Dye ... ..	.....	.....	.....	14	.....	.....	496	.....
	2.—Shell	19	.....	2	9	10	90	405	855
XX	Leather—								
	2.—Manufactured P.	40	.....	.....	.....	.....	1	.....	40
XXI	Liquors ... ..	.....	.....	.....	.....	.....	4	.....	.....
XXII	Mats ... ..	.....	.....	.....	.....	.....	22	4	.....
XXIII	Metals and manufactures of metals—								
	1.—Brass and copper Mds.	70	53	466	213	123	17,700	8,520	4,920
	2.—Iron ... ..	.....	.....	3	.....	.....	20	.....	.....
	3.—Other metals ... ..	.....	.....	23	.....	.....	690	.....	.....
XXIV	Oil ... ..	.....	.....	10	10	.....	120	120	.....
XXVI	Paints and colours ... ..	.....	.....	.....	.....	.....	.....	.....	.....
XXVII	Provisions—								
	1.—Ghee	66	30	111	141	96	3,552	4,089	2,784
	2.—All other kinds	36	35	83	34	71	1,220	680	1,420
XXVIII	Salt	111	175	1,779	791	606	7,773	3,111	3,270
XXIX	Salt—								
	2.—Other saline substances ... ..	.....	.....	1	6	.....	5	25	.....
XXX	Seeds—								
	1.—Onseeds—								
	c.—Til or gingelly ... ..	.....	56	4	11	30	16	44	141
	2.—Other seeds—								
	a.—Indigo-seed ... ..	.....	.....	.....	.....	.....	.....	.....	.....
	b.—Tea seed ... ..	.....	.....	8	.....	.....	400	.....	.....
	c.—Other kinds ... ..	.....	.....	.....	.....	.....	.....	.....	.....
XXXI	Silk—								
	2.—Manufactured (European) Rs.	.....	.....	.....	.....	.....	.....	.....	.....
XXXII	Spices—								
	a.—Betelnuts Mds.	.....	.....	.....	.....	.....	.....	.....	.....
	b.—All other kinds	3	236	119	159	239	813	1,113	1,673
XXXIII	Stone and marble ... ..	.....	.....	.....	.....	.....	.....	.....	.....
XXXIV	Sugar—								
	1.—Drained ... ..	.....	.....	.....	.....	.....	.....	.....	.....
	2.—Undrained ... ..	.....	.....	1	14	.....	7	103	.....
XXXV	Tea—								
	1.—Indian ... ..	.....	.....	.....	.....	.....	.....	.....	.....
	2.—Foreign	77	.....	61	42	77	3,520	2,310	4,235
XXXVI	Tobacco ... ..	.....	.....	.....	.....	.....	.....	.....	.....
XXXVII	Wood—								
	2.—Firewood ... ..	.....	10	14	.....	10	4	.....	3
XXXVIII	Wool—								
	1.—Raw	892	19	.....	169	911	.....	2,520	13,665
	2.—Manufactured (European) Rs.	.....	.....	.....	.....	.....	.....	.....	.....
	3.—Ditto (Indian)	27,390	3,133	.....	.....	.....	17,294	35,504	30,325
XXXIX	All other articles of merchandise—								
	1.—Unmanufactured	31,184	1,098	.....	.....	.....	826	6,803	12,282
	2.—Manufactured ... ..	.....	8,349	.....	.....	.....	8,283	3,915	8,349
XL	Treasure—								
	2.—Silver ... ..	.....	.....	.....	.....	.....	25	169	.....
	TOTAL VALUE ... ..	.....	.....	.....	.....	.....	1,07,523	2,00,143	2,21,523

AND SIKKIM.

article of traffic, registered at the several Frontier Stations between Darjeeling and Sikkim with the totals of the two preceding years.

10	11	12	13	14	15	16	17	18
EXPORTS TO SIKKIM.								LIST OF ARTICLES.
WHERE REGIS- TERED.		TOTAL.						
Thay- dong.	Rungeet.	Quantity.			Value.			
		1881-82.	1882-83.	1883-84.	1881-82.	1882-83.	1883-84.	
					Rs.	Rs.	Rs.	
8	35	280	51	43	6,650	1,275	1,075	No. Animals, living (for sale)—
	544	290	248	544	740	621	1,361	1.—Horses, ponies, and mules.
	716	215	221	716	54	56	180	2.—Cattle.
33	48	70	31	81	177	85	203	3.—Sheep and goats.
								4.—Poultry.
								5.—Other kinds.
								Mds. Bones.
								Building materials—
162							162	1.—Lime and limestone.
								Rs. Canes and rattans.
								Mds. Caoutchouc.
			7			119		Coal and coke.
								Cotton, raw.
								Cotton, manufactured—
	6		23	6		1,430	399	1.—Twist and yarn (European).
8	17	31	20	25	1,085	700	875	2.—Ditto ditto (Indian).
27,940	14,116				20,121	45,702	42,056	Rs. 3.—Piece-goods (European).
1,100	78				382	177	1,178	4.—Ditto (Indian).
								Drugs and medicines—
								2.—Other sorts, not intoxicating.
								Dyeing materials—
80		45	191	80	11,330	28,520	17,750	Mds. 1.—Indigo.
	12		12	12		144	144	2.—Madder or manjit.
						12		4.—Turmeric.
72	13	26	79	85	810	2,370	2,550	5.—Other kinds.
150	3.0				16	1,135	500	Rs. Earthenware and porcelain.
		2			24			Fibrous products—
		10			20			Mds. 5.—Other fibres, raw.
		1			3			Fruits, nuts and vegetables—
3	2	7	592	5	17	1,184	10	2.—Vegetables and all other kinds.
								Gram and pulse—
75	1,900	2,704	1,245	1,075	7,313	2,329	2,015	1.—Wheat.
		2			5			2.—Gram and pulse.
45		525	112	45	1,109	224	90	3.—Other spring crops.
								4.—Rice, husked.
								5.—Rice, unhusked.
								6.—Other rain crops.
			12			33		Gums and resins.
								Hides and skins—
								No. 1.—Hides of cattle.
								2.—Skins of sheep, goats, and small animals.
								Mds. Horns.
		4	13		140	455		Lac—
		12			540			1.—Dye.
								2.—Shell.
					10			Leather—
								2.—Manufactured.
	3					2	3	Rs. Liquors.
								Mats.
132	92	184	203	224	5,360	8,120	8,960	Metals and manufactures of metals—
47	87	90	147	114	678	882	684	Mds. 1.—Brass and copper.
70		85	112	70	1,050	3,360	2,100	2.—Iron.
1	109	3	61	110	18	360	660	3.—Other metals.
25		130	5	25	10,020	400	2,050	Oils.
								Paints and colours.
								Provisions—
								1.—Ghee.
4	41	56	7	45	840	140	900	2.—All other kinds.
	392	173	205	392	760	1,143	1,335	Salt.
								Salt petre, &c.—
	28	3		28	16		140	2.—Other saline substances.
								Seeds—
								1.—Oil-seed—
								a.—Til or gingelly.
								2.—Other seeds—
		23			184			a.—Indigo-seed.
								b.—Tea-seed.
		5	1		20	4		c.—Other kinds.
								Silk—
	24						24	2.—Manufactured (European)
								Rs. Spices—
	2			2			14	a.—Betelnuts.
16	66	104	11	82	728	77	574	b.—All other kinds.
		2			6			Stone and marble.
								Sugar—
10	48	2		58	30		812	1.—Drained.
	2	16	41	2	121	308	15	2.—Undrained.
								Tea—
4		1		4	60		240	1.—Indian.
								2.—Foreign.
1,640	691	700	1,487	2,331	4,609	9,666	18,769	Tobacco.
								Wood—
								2.—Firewood.
								Wool—
			5			75		1.—Raw.
300	2,630				228	1,180	2,930	Rs. 2.—Manufactured (European).
								3.—Ditto (Indian).
								All other articles of merchandise—
1,932					5			1.—Unmanufactured.
					763	3,850	1,932	2.—Manufactured.
								Treasure—
						144		2.—Silver.
					86,011	1,16,294	1,12,711	TOTAL VALUE.

**STATEMENT No. VI—Showing the Total Imports from, and Exports to, Bhutan of each
during the year 1883-84, as compared**

	1	2	3	4	5	6	7	8	9	10
Number.	LIST OF ARTICLES.	IMPORTS FROM BHUTAN.								
		WHERE REGISTERED.			TOTAL.					
		Ambaree.	Bura.	Rango- pala.	Quantity.			Value.		
					1881-82.	1882-83.	1883-84.	1881-82.	1882-83.	1883-84.
								Rs.	Rs.	Rs.
I	Animals, living (for sale)—									
	1.—Horses, ponies and mules .. No.	156	4	338	512	765	498	38,400	57,375	37,350
	2.—Cattle			32	2	47	32	50	1,175	890
	3.—Sheep and goats		445		467	400	445	1,109	1,002	1,114
	4.—Poultry				963	167		212	27	
	5.—Other kinds				51	29		128	73	
VII	Cotton, raw Mds.									
VIII	Cotton, manufactured—									
	1.—Twist and yarn (European) ..							219		
	3.—Piece-goods (European) .. Rs.							1,346	807	879
	4.—Ditto (Indian)		373							
IX	Drugs and medicines									
	2.—Other sorts, not intoxicating ..									
X	Dyeing materials—									
	1.—Indigo Mds.									
	2.—Woad or manjil		48	463	1,221	74	511	14,052	898	6,182
	3.—Safflower									
XIII	Fruits, nuts and vegetables—									
	1.—Cocoanuts No.									
	2.—Vegetables and all other kinds ..		64	2,416	208	1,752	2,480	1,155	3,504	4,000
XIV	Grain and pulse—									
	1.—Wheat		35		67	11	35	169	20	88
	2.—Grain and pulse		11				11			22
	4.—Rice, husked									
	5.—Rice, unhusked									
	6.—Other rain crops									
XIX	Lac—									
	2.—Shell		9		3		9	135		405
	3.—Stick and other kinds		2				2			70
XXIII	Metals and manufactures of metals—									
	1.—Brass and copper				4			160		
	2.—Iron				7			42		
	3.—Other metals									
XXVII	Provisions—									
	1.—Others		41	183	329	289	224	10,528	8,852	6,406
	2.—All other kinds				18	9		270	180	
XXVIII	Salt		19		36	51	19	166	221	69
XXXI	Silk—									
	2.—Manufactured (European) .. Rs.									
	3.—Ditto (Indian)									
XXXII	Spices—									
	1.—Peppercorns									
	2.—All other kinds				11	2		77	14	
XXXIV	Sugar—									
	2.—Undrained									
XXXV	Tea—									
	2.—Foreign		12		30	36	12	1,715	1,980	660
XXXVI	Tobacco									
XXXVII	Wood—									
	2.—Pine wood		1,404		1,732	1,706	1,404	540	1,348	439
	3.—Bamboos No.									
XXXVIII	Wool—									
	2.—Manufactured (European) .. Rs.							17,304	16,429	
	3.—Ditto (Indian)	7,470	7,612	3,794						18,285
XXXIX	All other articles of merchandise—									
	1.—Unmanufactured	171	8,440	492				12,102	4,802	2,108
	2.—Manufactured	809	8,810	684				22,399	15,228	9,984
	TOTAL VALUE							1,23,048	1,11,442	90,550

BENGAL AND BHUTAN.

article of Traffic registered at the several Frontier Stations between Julpigoree and Bhutan with the totals of the two preceding years.

11	12	13	14	15	16	17	18	19	20
EXPORTS TO BHUTAN.									
WHERE REGISTERED.			TOTAL.						LIST OF ARTICLES.
Ambaree.	Bura.	Hantoo-para.	Quantity.			Value.			
			1881-82.	1882-83.	1883-84.	Rs. 1881-82.	Rs. 1882-83.	Rs. 1883-84.	
.....	Animals, living (for sale)—
.....	No. 1.—Horses, ponies, and mules.
.....	" 2.—Cattle.
.....	" 3.—Sheep and goats.
.....	" 4.—Poultry.
.....	" 5.—Other kinds.
.....	Mds. Cotton, raw.
.....	Cotton, manufactured—
.....	" 1.—Twist and yarn (European).
.....	Rs. 3.—Piece-goods (European).
.....	" 4.—Ditto (Indian).
.....	" Drugs and medicines—
.....	" 2.—Other sorts, not intoxicating.
.....	" Deering materials—
.....	Mds. 1.—Indigo.
.....	" 2.—Bladder or manjit.
.....	" 3.—Safflower.
.....	" Fruits, nuts, and vegetables—
.....	No. 1.—Coconuts.
.....	Mds. 2.—Vegetables and all other kinds.
.....	Grain and pulse—
.....	" 1.—Wheat.
.....	" 2.—Gram and pulse.
.....	" 4.—Rice, husked.
.....	" 5.—Rice, unhusked.
.....	" 6.—Other rain crops.
.....	Lags—
.....	" 2.—Shell.
.....	" 3.—Stick and other kinds.
.....	" Metals and manufactures of metals—
.....	" 1.—Brass and copper.
.....	" 2.—Iron.
.....	" 3.—Other metals.
.....	" Provisions—
.....	" 1.—Ghee.
.....	" 2.—All other kinds.
.....	" Salt.
.....	" Silk—
.....	Rs. 2.—Manufactured (European).
.....	" 3.—Ditto (Indian).
.....	" Spices—
.....	" 1.—Betelnuts.
.....	Mds. 2.—All other kinds
.....	" Sugar—
.....	" 2.—Undrained.
.....	" Tea—
.....	" 2.—Foreman.
.....	" Tobacco.
.....	" Wood—
.....	" 2.—Firewood.
.....	No. 3.—Bamboos.
.....	" Wool—
.....	Rs. 2.—Manufactured (European)
.....	" 3.—Ditto (Indian).
.....	" All other articles of merchandise—
.....	" 1.—Unmanufactured
.....	" 2.—Manufactured.
.....	1,05,168	86,603	1,23,000	TOTAL VALUE

STATEMENTS SHOWING THE RATES OF DUTY LEVIED BY THE
NEPALESE AUTHORITIES ON TRADERS AFTER THEY
LEAVE, OR BEFORE THEY ENTER, BRITISH TERRITORY.

STATEMENT No. 1.—Showing the rates of duty levied by the Nepalese authorities at different ghats on the frontier of the Chumparun District.

Names of articles.		Samsa Rasa.	Seth- rown.	Heta- aura.	Bhihna Khor.	Sirsa Gudhi.	Ghat Sirsa.	Chapkatia.	Mas- hurwa.	Amor- putto.	Bhum- Phendi.	Matear- wa.
		As. P.*	As. P.*	Rs. A. P.*	As. P.*	Rs. A. P.*	Rs. A. P.*	Rs. A. P.*	Rs. A. P.*	As. P.*	Rs. A. P.*	Rs. A. P.*
Animals, living—												
Horses	Per head					5 0 0						
Bulls and cows	Ditto					0 0 10	0 0 10	0 0 10	2 0			0 0 8
Buffaloes	Ditto			0 8 0		0 8 0			2 0			0 0 8
Goats	Ditto			0 0 2	0 1	0 0 8	0 0 1	0 0 1	0 0 1	0 1½	(a) 0 4 0	0 0 1
Sheep	Ditto				0 1	0 0 8						
Pigs	Ditto	0 1	0 1				0 0 1	0 0 1	0 0 1	0 1½	(a) 0 3 0	0 0 1
Birds							(b)	(c)	(c)			
Cotton, raw	Per cart load	0 4	0 4								1 0 0	0 8 0
	Per pony or bullock load	0 2	0 2				0 1½ 0	0 1½ 0	0 1½ 0		0 4 0	0 2 0
	Per rupee worth or pussari			0 0 2								
	Per bag										0 1 0	
Do. manufactured	Per cart load	0 4	0 4		8 0						1 0 0	1 0 0
	Per pony or bullock load	0 2	0 2		2 0						0 8 0	0 2 0
	Per piece			0 0 2								
	Per rupee worth				0 0 1							
Piece-goods	Per pussari				0 0 2							
	Per 100 maunds					0 4 0	0 4 0	0 4 0				
	Per bag								0 1 0		0 1 0	
Drugs and medicines not intoxicating—												
Jan or betel-leaves	Per banghy	2 0	2 0									0 2 0
Dyeing materials—												
Indigo	Per maund					0 8 0	0 8 0	0 8 0				
Turneric	Ditto					0 0 2	0 0 2	0 0 2				
Barthenware	Per banghy					0 0 1	0 0 1	0 0 1				0 0 2
	Per shop											
Fibrous products—												
Hemp twine, and thread	Per 100 maunds					0 4 0	0 4 0	0 4 0				
Fruits, nuts, and vegetables—												
Cocoanuts	Per maund					0 6 0	0 6 0	0 6 0				
	Per shop	0 1	0 1									
Vegetables	Per maund					0 9 2	0 0 2	0 0 2				
	Per banghy											0 0 1
Potatoes	Per cart load									0 0		
	Per parcel									0 2		
Parwal (a kind of vegetable).	Per cart load										0 8 0	
	Per pony or bullock load										0 2 0	
	Per bag										0 0½ 0	
Grain and pulse—												
Rice, husked	Per cart load					0 3 0	0 3 0	0 3 0	2 0	1 0 0		
	Per pony or bullock load					0 1½ 0	0 1½ 0	0 1½ 0	1½ 0	0 4 0		
	Per banghy					0 0 5	0 0 5	0 0 5				
Indian corn and other grains.	Per bag					0 0 1	0 0 1	0 0 1			0 2 0	
	Per cart load	0 4	0 4		8 0							0 8 0
	Per pony or bullock load	0 2	0 2		2 0							0 2 0
Pulse (arhur)	Per banghy										0 1 0	
	Per parcel									0 2		
	Per pony or bullock load			1 0 0		0 1½ 0	0 1½ 0	0 1½ 0				
Murwa	Per banghy				0 8 0							
	Per maund					0 0 2	0 0 2	0 0 2				
	Per cart load					0 6 0	0 6 0	0 6 0				
	Per rupee worth			0 0 2								
Lac—												
Shell	Per maund					0 0 4	0 0 4	0 0 4				
Other kinds	Ditto					0 0 2	0 0 2	0 0 2				
Metals and manufactures of metals—												
Brass and copper	Per maund					0 1½ 0	0 1½ 0	0 1½ 0				
Ditto utensils	Per cart load	0 4	0 4									1 0 0
	Per pony or bullock load	0 2	0 2									0 2 0
Iron	Per 100 maunds					0 4 0	0 4 0	0 4 0				
	Per maund					0 1 0	0 1 0	0 1 0				
Oils	Ditto					0 1½ 0	0 1½ 0	0 1½ 0				
	Per cart load										1 0 0	
	Per pony or bullock load										0 4 0	
	Per bag										0 2 0	
Opium	Per maund					0 8 0	0 8 0	0 8 0				
Provisions—												
Ghee	Per maund					0 1½ 0	0 1½ 0	0 1½ 0				
	Per cart load										1 0 0	
	Per pony or bullock load										0 4 0	
Sweetmeats	Per bag										0 2 0	
	Per cart load	0 4	0 4									
	Per pony or bullock load	0 2	0 2									
Fish	Per banghy											0 0 1
	Per cart load	0 4	0 4									
	Per pony or bullock load	0 2	0 2									
Dried dates	Per maund						(c) 0 0 5	(c) 0 0 5	(c) 0 0 5			0 0 2
Almonds	Ditto					0 6 0	0 6 0	0 6 0				
Mohuwa	Per cart load									1 0		
	Per pony or bullock load									0½ 0		
	Per maund					0 1 0	0 1 0	0 1 0				
Salt (Sambhar)	Per cart load										1 0 0	0 8 0
	Per pony or bullock load										0 4 0	0 2 0
	Per bag										0 2 0	
	Per maund					0 1½ 0	0 1½ 0	0 1½ 0				
Do. (Sandha)	Per cart load										1 0 0	0 8 0
	Per pony or bullock load										0 4 0	0 2 0
	Per bag										0 2 0	
	Per maund					0 0½ 0	0 0½ 0	0 0½ 0				
Do. (Panza)	Per cart load										1 0 0	0 8 0
	Per pony or bullock load										0 4 0	0 2 0
	Per bag										0 2 0	
	Per maund					0 0 1	0 0 1	0 0 1				
Saline substances (khari and anjee).	Per cart load										1 0 0	0 8 0
	Per pony or bullock load										0 4 0	0 2 0
	Per bag										0 2 0	

* Lohia pice, which is equivalent to about 5/16ths of an anna.

(a) Per score.

(b), (c), (d) Lall and mona—2 Lohia pice per score; Titter, Punduk or Dove—1 Lohia pice and 1 bird per score; Batair 5 annas per 100 and 1 bird per score.

(e) Besides one seer of fish.

STATEMENT No. I—continued.

Names of articles.		Semra Basa.	Sem-rorn.	Net-aara.	Bhicha Khorl.	Sirsa Gudhl.	Ghat Sirs.	Chapkatia.	Mus-hurwa.	Amor-putte.	Bhin Phendl.	Motear-wa.
		As. P.*	As. P.*	Rs. A. P.*	As. P.*	Rs. A. P.*	Rs. A. P.*	Rs. A. P.*	Rs. A. P.*	As. P.*	Rs. A. P.*	Rs. A. P.*
Seeds—												
Linseed	Per cart load	...	...	...	...	...	0 3 0	0 5 0	0 3 0	...	...	...
	Per pony or bullock load	...	...	...	...	...	0 1½ 0	0 1½ 0	0 1½ 0	...	...	...
	Per bag	...	...	...	...	...	0 0 5	0 0 5	0 0 5	...	...	...
	Per bag	...	...	...	...	...	0 0 1	0 0 1	0 0 1	...	...	...
Mustard-seed	Per cart load	...	...	...	...	...	0 3 0	0 3 0	0 3 0	...	...	...
	Per pony or bullock load	...	...	...	...	...	0 1½ 0	0 1½ 0	0 1½ 0	...	...	...
	Per bag	...	...	...	...	...	0 0 5	0 0 5	0 0 5	...	...	...
	Per bag	...	...	...	...	...	0 0 1	0 0 1	0 0 1	...	...	...
Spices—												
Hotel-nuts (Deccan)	Per maund	...	...	...	...	...	0 1½ 0	0 1½ 0	0 1½ 0	...	...	...
	Per cart load	...	...	...	...	...	...	...	...	...	1 8 0	...
	Per pony or bullock load	...	...	...	...	...	...	...	...	...	0 8 0	...
	Per bag	...	...	...	...	...	...	...	...	...	0 1 0	...
Do. (Manuk-chundl)	Per maund	...	...	...	...	...	0 1 0	0 1 0	0 1 0	...	...	...
	Per maund	...	...	...	...	...	...	...	...	...	...	...
Cloves	Per bag	...	...	...	...	...	0 0 0	0 0 0	0 0 0	...	...	...
Cardamom	Per rupee worth of	...	...	0 0 2	...	1 0 0	...	...	...	...	...	...
Cinnamon-seed	Per cart load	...	...	...	8 0	...	...	...	...	...	...	...
	Per pony or bullock load	...	...	...	3 0	...	...	...	...	...	...	...
	Per maund	...	...	...	...	0 0½ 0	0 0½ 0	0 0½ 0	0 0½ 0	...	...	...
	Per shop	0 1	0 1	...	...	...	...	...	...	...	...	...
Garlic	Per bag	...	...	...	...	...	...	...	...	...	...	...
	Per shop	0 1	0 1	...	...	...	...	...	...	...	...	0 0 1
	Per bag	...	...	...	...	...	...	...	...	...	...	...
	Per shop	...	...	...	...	...	...	...	...	...	...	...
Ginger	Per maund	...	...	...	...	...	...	...	...	...	...	...
	Per rupee worth	...	...	0 0 2	...	...	0 0 2	0 0 2	0 0 2	...	...	...
	Per cart load	...	...	...	...	...	...	...	...	...	...	...
	Per pony or bullock load	...	...	...	...	...	...	...	...	...	...	...
Black pepper (marcha)	Per bag	...	...	...	...	1 0 0	...	...	...	...	...	...
	Per maund	...	...	...	...	...	0 0 0	0 0 0	0 0 0	...	...	...
	Per shop	0 1	0 1	...	...	...	...	...	...	...	...	...
	Per bag	...	...	...	...	...	...	...	...	...	...	...
Onion	Per shop	...	...	...	...	...	...	...	...	...	...	...
	Per bag	...	...	...	...	...	...	...	...	...	...	...
	Per shop	...	...	...	...	...	...	...	...	...	...	...
	Per bag	...	...	...	...	...	...	...	...	...	...	...
Sugar—												
Draught	Per maund	...	...	...	...	...	0 1 0	0 1 0	0 1 0	...	...	...
	Per cart load	0 4	0 4	...	...	...	0 3 0	0 3 0	0 3 0	...	...	...
	Per pony or bullock load	0 2	0 2	...	...	...	0 1 0	0 1 0	0 1 0	...	...	...
	Per bag	...	...	...	...	...	...	...	...	...	...	...
Undraught (gour)	Per cart load	0 4	0 4	...	...	...	...	...	...	...	...	...
	Per pony or bullock load	0 2	0 2	...	...	...	...	...	...	...	...	...
	Per bag	...	...	...	...	...	...	...	...	...	...	...
	Per rupee worth of	...	...	0 0 2	...	0 0 2	...	...	...	...	...	...
Tobacco												
Tobacco	Per maund	...	...	...	...	...	0 0½ 0	0 0½ 0	0 0½ 0	...	...	...
	Per bag	...	...	...	...	...	...	...	...	...	...	...
	Per shop	...	...	...	...	...	...	...	...	...	...	...
	Per bag	...	...	...	...	...	...	...	...	...	...	...
All other articles of merchandise (manufactured)—												
Baskets, &c.	Per shop	0 1	0 1	...	...	...	...	...	...	...	...	...
	Per bag	...	...	...	...	...	...	...	...	...	...	...
	Per shop	...	...	...	...	...	...	...	...	...	...	...
	Per bag	...	...	...	...	...	...	...	...	...	...	...
Attar and rose water (goolab)	Per shop	...	...	...	...	...	...	...	...	...	...	...
	Per bag	...	...	...	...	...	...	...	...	...	...	...
	Per shop	...	...	...	...	...	...	...	...	...	...	...
	Per bag	...	...	...	...	...	...	...	...	...	...	...
Cloth-seller's shop	Per shop	...	...	...	...	...	...	...	...	...	...	...
	Per bag	...	...	...	...	...	...	...	...	...	...	...
	Per shop	...	...	...	...	...	...	...	...	...	...	...
	Per bag	...	...	...	...	...	...	...	...	...	...	...
Tailor's shop	Per shop	...	...	...	...	...	...	...	...	...	...	...
	Per bag	...	...	...	...	...	...	...	...	...	...	...
	Per shop	...	...	...	...	...	...	...	...	...	...	...
	Per bag	...	...	...	...	...	...	...	...	...	...	...
Treasure												
Treasure	Per shop	...	...	...	...	...	...	...	...	...	...	...
	Per bag	...	...	...	...	...	...	...	...	...	...	...
	Per shop	...	...	...	...	...	...	...	...	...	...	...
	Per bag	...	...	...	...	...	...	...	...	...	...	...

* Lota pier, which is equivalent to about 1/5ths of an anna.

STATEMENT No. II.—Showing the Imposts levied by the Nepalese Authorities at Tribeni Ghat on the frontier of the Chumparan District.

Imports into Nepal.		Rs. As. P.	Exports from Nepal—continued.		Rs. As. P.
Imports into Nepal.			Exports from Nepal—continued.		
Pices goods	Per bundle	0 6 6	Grain and pulse—		
	Per pony or bullock-load	1 0 0	Rice	Per cart load	1 4 0
	Per bag	1 10 0		Per pony load	0 3 0
	Per ditto	1 0 0		Per ditto	0 3 0
Sugar	Per ditto	1 0 0	Metals and manufactures of metals—		
	Per ditto	1 0 0	Brass utensils	Per rupee worth	0 1 0
	Per ditto	1 0 0		Per ditto	0 1 6
	Per ditto	1 0 0		Per ditto	0 1 6
	Per ditto	1 0 0		Per ditto	0 1 6
Exports from Nepal.			Oil-seeds—		
Drugs and medicines—			Mustard-seed	Per cart-load	1 12 0
Dry ginger (south)	Per maund	1 0 0		Per ditto	1 12 0
	Per maund	1 0 0		Per ditto	1 12 0
	Per maund	1 0 0		Per ditto	1 12 0
	Per maund	1 0 0	Provisions—		
Other medicinal drugs	Per rupee worth	0 0 6	Ghee	Per rupee worth	0 1 8
	Per rupee worth	0 0 6		Per ditto	0 1 8
	Per rupee worth	0 0 6		Per ditto	0 1 8
	Per rupee worth	0 0 6		Per ditto	0 1 8
Fruits, nuts, and vegetables—			Spices—		
Oranges	Per rupee worth	0 2 0	Bay leaves (tejpat)	Per maund	0 0 0
	Per rupee worth	0 2 0		Per ditto	0 0 0
	Per rupee worth	0 2 0		Per ditto	0 0 0
	Per rupee worth	0 2 0		Per ditto	0 0 0

STATEMENT No. III.—Showing the Imposts levied by the Nepalese Authorities on traders after they leave, or before they enter, British territory, as furnished by the Sub-Divisional Officer of Bettia in the Chumparun District.

ARTICLES.	RATE OF DUTY.		REMARKS.
	On Bakho=2 maunds.	On value of articles.	
IMPORTS INTO NEPAL.			
Animals, living—	Rs. AS.		
Goats	1 14 per 100	10 goats for every 100 goats.	
Cotton, raw	2 0 per bakho	Rs. A. 2 12 per cent.	
Ditto, manufactured—			
Twist and yarn	2 0 ditto	2 12 ditto.	
Piece-goods	2 0 ditto	2 12 ditto.	
Dyeing materials—			
Turmeric	2 0 ditto	2 12 ditto.	
Fibrous products—			
Jute, raw	2 0 ditto	Nil.	
Fruits, nuts, and vegetables—			
Nuts	2 0 ditto	2 12 per cent.	
Gums and resins—			
Gum of the Gogul tree (Gogul-dhup) ...	2 0 ditto	2 12 ditto.	
Lac	2 0 ditto	2 12 ditto.	
Metals and manufactures of metals—			
Brass utensils	2 0 ditto	2 12 ditto.	
Spices	2 0 ditto	2 12 ditto.	
Sugar—			
Undrained	2 0 ditto	Nil.	
Tobacco	2 0 ditto	Do.	
EXPORTS FROM NEPAL.			
Animals, living—			
Horses (large)	12 0 each	Nil.	
Do. (middle size)	8 0 „	Do.	
Do. (small)	4 0 „	Do.	
Drugs and medicines, not intoxicating—			
Chiretta	2 6 per bakho	Do.	
Spikenard	2 6 ditto	Do.	
Dyeing materials—			
Madder or manjit	2 6 ditto	Do.	
Spices—			
Bay leaves	2 6 ditto	Do.	

STATEMENT No. IV.—Showing the Imposts levied by the Nepalese Authorities on the frontier of the Musufferpore District, expressed in annas and in Lohia pice.

[NOTE.—A Lohia pice is equivalent to about $\frac{1}{3}$ of an anna.]

NAMES OF ARTICLES.	RATE ON IMPORTS AND EXPORTS.				
	Bairagnia.	Majorgunge.	Sonbursa.	Bela.	Surround.
	AS. PICE.	AS. PICE.	AS. PICE.	AS. PICE.	AS. PICE.
Animals, living—					
Horses ... per head ... ..	...	...	...	0 3	...
Mules do. ... ..	...	...	...	0 3	...
Cattle do. ... ..	...	...	...	0 3	...
Sheep or goats do.	0 4	0 2	0 1	0 3	...
Fowls ... { per cooly-load	0 2	...	2 0	2 0	...
... { per pony or bullock-load	0 3	...	4 0	...	...
Cotton, raw ... { per cooly-load ... ..	...	0 2	...	0 2	...
... { per pony or bullock-load	0 8	...	...	0 4	...
... { per cart-load	0 6	...	...	2 0	...
Cotton piece-goods—					
(a) European ... { per pony or bullock-load	0 3	0 4	0 3	0 3	...
... { per cart-load	0 6	0 8	0 6	0 6	...
(b) Indian ... { per pony or bullock-load	0 3	0 4	0 3	0 3	...
... { per cart-load	0 6	0 8	0 6	0 6	...
Earthenware ... { per cooly-load ... ..	...	...	0 1	0 1	1 0
... { per cart-load ... ..	...	...	4 0	...	4 0
Fibrous products—					
Jute, raw ... { per cooly-load ... ..	...	0 2	...	0 2	...
... { per pony or bullock-load	0 3	0 4	...	0 4	...
... { per cart-load	0 6	0 8	...	2 0	...
Do., manufac- { per cooly-load ... ..	...	0 2	0 2	0 1	...
tured (rope). { per pony or bullock-load ... ..	...	...	0 7	0 4	...
... { per cart-load ... ..	...	...	10 0	0 8	...
Saboy (a kind of { per cooly-load ... ..	...	0	0 2	0 1	...
grass from { per pony or bullock-load ... ..	...	...	1 0	0 4	...
which string { per cart-load ... ..	...	...	10 0	0 8	...
is made).					
Fruits, nuts, and vegetables—					
Vegetables ... { per cooly-load ... ..	...	0 2	0 1	0 1	0 1
... { per pony or bullock-load	0 3	...	...	...	...
... { per cart-load	0 6	0	2 0	...	...

STATEMENT No IV—continued.

NAMES OF ARTICLES.	RATE ON IMPORTS AND EXPORTS.				
	Bairagnia.	Majorungo.	Sonbursa.	Bela.	Sarsund.
	As. Pice.	As. Pice.	As. Pice.	As. Pice.	As. Pice.
Grain and pulse—					
Pulses ... { per pony or bullock-load ...	0 3	0 4	0 3	0 3	0 3
... { per cart-load ...	0 6	0 8	0 6	0 4	0 3
Rice, husked ... { per pony or bullock-load ...	0 3	0 4	0 3	0 3	0 3
... { per cart-load ...	0 6	0 8	0 6	0 4	0 3
Do., unhusked { per pony or bullock-load ...	0 3	0 4	0 3	0 3	0 3
... { per cart-load ...	0 6	0 8	0 6	0 4	0 3
Indian corn ... { per pony or bullock-load ...	0 3	0 4	0 3	0 2	0 3
... { per cart-load ...	0 6	0 8	0 6	0 4	0 3
Horns ... { per cooly-load ...	0 3	0 4	1 pice per } horn of deer. }	0 1	0 3
... { per cart-load ...	0 6	0 8			
Lac ... { per pony or bullock-load ...	0 3	0 4	0 3		
... { per cart-load ...	0 6	0 8	0 6		
... { per cooly-load ...		0 4	1 0		
Leather ... { per pony or bullock-load ...	0 0½		4 0		
... { per cart-load ...		0 4			
Metals and manufactures of metals—					
Brass utensils { per pony or bullock-load ...	0 3	0 4	0 3	0 3	
... { per cart-load ...	0 6	0 8	0 6	0 6	
... { per cooly-load ...				0 2	
Oils ... { per pony or bullock-load ...	0 3				
... { per cart-load ...	0 6				
Provisions—					
Ghee ... { per pony or bullock-load ...	0 3	2 0	0 3	4 0	0 3
... { per cart-load ...	0 6	4 0	0 6	1 rupee	0 8
Fish ... { per cooly-load ...	0 1	0 1	1 anna and 1 } seer fish. }	0 3	
... { per pony or bullock-load ...	0 2		2 annas per } baughy and }	1 anna per } baughy. }	
... { per cooly-load ...			1 seer fish. }		
Sweetmeats ... per cooly-load ...				0 1	
Salt ... { per pony or bullock-load ...	0 3	0 4	0 6	0 3	4 0 per annum.
... { per cart-load ...	0 6	0 8	0 3	0 6	
Needs—					
Linseed { per pony or bullock-load ...	0 3	0 4	0 3	0 3	
... { per cart-load ...	0 6	0 8	0 6	0 6	
Spices ... { per pony or bullock-load ...	0 3	0 3	0 3	0 2	
... { per cart-load ...	0 6	0 6	0 6	0 6	
Sugar—					
Drained ... { per cooly-load ...		0 2			
... { per pony or bullock-load ...	0 3	0 4	0 3		
... { per cart-load ...	0 6	0 8	0 6		
Tobacco—					
Manufactured { per cooly-load ...		0 2		0 1	0 4
... { per pony or bullock-load ...	0 3	0 4	0 3	0 2	
... { per cart-load ...	0 6	0 8	0 6	0 8	
Unmanufactured { per cooly-load ...				0 4	
... { per pony or bullock-load ...	0 3	0 4	0 3		
... { per cart-load ...	0 6	0 8	0 6		
Wood—					
Bamboos { per cooly-load ...				0 1	
... { per pony or bullock-load ...	0 3			0 2	
... { per cart-load ...	0 6		10 0	0 8	10 0
Wool—					
Blankets { per cooly-load ...		0 2		0 1	
... { per pony or bullock-load ...			0 3		
... { per cart-load ...			0 3		
All other articles—					
Manufactured—					
Heads ... per cooly-load ...		0 2	0 3	0 2	
Unmanufactured—					
Grass ... { per pony or bullock-load ...				0 2	
... { per cart-load ...		0 4	0 6	0 8	4 0

STATEMENT No V.—Showing the rates of duty levied by the Nepalese authorities on imports into Nepal by British subjects at the ghats or toll stations along the north of the Durbhunga District.

NAMES OF ARTICLES.	Duty levied from British subjects.	REMARKS.
	Rs. As. P.	
Cotton, manufactured—		
Piece-goods ... { Per cart-load ...	5 0 0	All these duties are yearly rates, i.e., when they are once paid, the importers get licenses under which they can take goods into Nepal as often as they please within the year. It is said that, if a British trader has to import into Nepal once a year, and satisfies the toll officer to this effect, he is charged as follows:—
... { „ pony or bullock-load ...	1 4 0	
... { „ cooly load ...	0 4 0	
... { Free, if carried on one's back.		
Fruits, nuts, and vegetables—		
Nuts ... { Per cart-load ...	1 4 0	Rs. As. P.
... { „ pony or bullock-load ...	0 5 0	
... { „ cooly load ...	0 1 0	
... { Those who carry on their heads go free.		
Vegetables ... { Per man or woman ...	0 2 0	Salt, sugar, &c.... { per cart-load ... 0 5 0
... { Per cart-load ...	1 4 0	
... { „ pony or bullock-load ...	0 5 0	
... { „ cooly load ...	0 1 0	
Salt ... { Those who carry on their heads go free.		Cloth ... { „ pony or bullock-load 0 10 0
Sugar—		
Drained ... { Per cart-load ...	1 4 0	
... { „ pony or bullock-load ...	0 5 0	
... { „ cooly-load ...	0 1 0	No duty is levied from Nepalese subjects importing from British India.
... { Those who carry on their heads go free.		
Undrained ... { Per cart-load ...	1 4 0	
... { „ pony or bullock-load ...	0 5 0	
... { „ cooly ...	0 1 0	
... { Those who carry on their heads go free.		

STATEMENT No. VI.—Showing the rates of export duty levied by the Nepalese authorities at the ghats along the north of the Durbhunga District.

NAMES OF ARTICLES.	RATE OF DUTY LEVIED FROM		REMARKS.
	Nepalese subjects.	British subjects.	
Cotton, raw ... { Per cart-load " pony or bullock-load " cooly-load	5 annas 1½ do. 2 pice	5 annas. 1½ do. 2 pice.	
Fibrous products— Saby (a kind of grass from which string is made.)	Per cart-load " cooly-load	12 annas 1½ do.	
Grain and pulse— Grains { Per cart-load " pony or bullock-load ... ..	..... .....	2 annas ... } 4 pice ... }	* These duties are levied on grain purchased by British subjects on <i>mal</i> (revenue-paying) lands.
Provisions— Ghee Per banghy Money " ditto ... ..	..... .....	2 annas. 2 do.	No duty is levied from Nepalese subjects for exporting grain purchased on <i>mal</i> (revenue-paying) lands.
Seeds— Oil-seeds { Per cart-load " pony or bullock-load ... ..	..... .....	2 do. ... } 4 pice ... }	
Spices— Bay leaves (teipat) ... { Per cart-load " cooly-load	Rs. 1-4 16 pice	Rs. 1-4. 16 pice.	The duties levied from British subjects go by the name of <i>khurchhappi</i> or <i>kotwali</i> .
Stationery— Paper { Per cart-load " pony or bullock-load " cooly-load	Rs. 5 10 annas 16 pice	Not given. Ditto. Ditto.	The duties levied from the Nepalese subjects go by the name of <i>sayer</i> .
Tobacco { Per cart-load " pony or bullock-load	Not given "	Rs. 1-4. 5 annas.	
All other articles of merchandise— Unmanufactured— Wax Per cooly load	16 pice	16 pice.	

STATEMENT No. VII.—Showing the rates of duty levied in parts of Nepal near the outposts of Hariakhi and Lowkahi on the frontier of the Durbhunga District.

Near Hariakhi Outpost—

Per cart-load of grain	...	4 lohia pice.
" bullock load	...	2 ditto.
" cart or cooly-load of tobacco	...	4 annas per maund.
" bullock load of cloths	...	1 rupee per bullock.
" cart-load of cloths in bundles	...	14 annas per bundle.
" cooly-load of ditto	...	14 ditto.

Near Lowkahi Outpost—

Per cart-load of rice	...	½ anna per rupee of wholesale price, besides two annas per cart.
Per bullock or pony, &c.	...	½ anna per rupee of wholesale price, in addition to one anna per bullock.

STATEMENT No. VIII.—Showing the import and export duties levied at the ghats on the borders of the Bhagulpore District.

NAMES OF ARTICLES.	Rate on articles imported into Nepal.	Rate on articles exported from Nepal.	NAMES OF ARTICLES.	Rate on articles imported into Nepal.	Rate on articles exported from Nepal.
Animals, living—			Drugs and medicines—continued.		
Horses for every Rs. 100 of value	0 8 0	0 4 0	Not intoxicating—continued.		
Elephants per head	31 4 0	31 4 0	Salin masi per Rs. 100 worth	0 4 0	0 2 0
Buffaloes ditto	0 8 0	0 4 0	Sook mole, a drug per maund	0 12 0	0 6 0
Pigs ditto	0 0 6	0 0 6	Spikenard ditto	0 2 0	0 4 0
Goats ditto	0 0 6	0 0 6	Sulphate of copper per Rs. 100 worth	0 4 0	0 2 0
Fowls ditto	0 0 1½	0 0 1½	Sulphur ditto	0 4 0	0 2 0
Talking birds ditto	0 0 1½	0 0 1½	Sugar of bamboo (banslochan) ... per maund	0 12 0	0 6 0
Hawks ditto	0 7 0	0 7 0	Stone-lac ditto	0 3 0	0 6 0
Arms and ammunition—			Two ditto	0 1 0	0 9 0
Guns per Rs. 100 worth	0 4 0	0 2 0	Trit, medicinal per seer	0 1 0	0 1 0
Pistols ditto	0 4 0	0 2 0	Intoxicating drugs other than opium—		
Deagars ditto	0 4 0	0 2 0	Charas per Rs. 100 worth	0 4 0	0 4 0
Scabbards of swords per score	0 3 0	0 3 0	Dyeing materials—		
Building materials—			Abir (a red powder) per maund	0 1 6	0 0 9
Lime per maund	0 1 0	0 0 9	Log wood ditto	0 1 6	0 0 9
Cotton, raw ditto	0 0 6	0 0 3	Madder or manjit ditto	0 1 6	0 0 9
Ditto twist and yarn per Rs. 100 worth	0 4 0	0 2 0	Safflower ditto	0 1 6	0 1 6
Drugs and medicines—			Vermillion ditto	1 8 0	0 12 0
Not intoxicating—			Earthenware per banghy load	0 0 3	0 0 3
Alum per Rs. 100 worth	0 4 0	0 2 0	Fibrous products—		
Camphor per maund	0 6 0	0 3 0	Saby (a kind of grass from which string is made) per maund	0 0 6	0 0 3
Chiretta ditto	0 4 0	0 1 6	Jute, manufactured—		
Cinnabar per Rs. 100 worth	0 4 0	0 2 0	Gunnies per piece	0 0 3	0 0 3
Croton seed ditto	0 4 0	0 2 0	Fibres, manufactured—		
Dry ginger per maund	0 1 6	0 0 9	String per maund	0 1 6	0 1 6
Muriate of mercury per Rs. 100 worth	0 4 0	0 2 0	Fruits, nuts, and vegetables—		
Musk per seer	1 0 0	2 0 0	Coconuts ditto	0 0 6	0 0 3
Opiment per Rs. 100 worth	0 4 0	0 2 0	Jacks each	0 0 6	0 0 3
Pan or betel leaves per 100 leaves	0 2 0	0 1 0	Oranges per maund	0 0 2	0 1 6
Quicksilver per Rs. 100 worth	0 8 0	0 4 0			

STATEMENT VIII—continued.

NAMES OF ARTICLES.	Rate on articles imported into Nepal.	Rate on articles exported from Nepal.	NAMES OF ARTICLES.	Rate on articles imported into Nepal.	Rate on articles exported from Nepal.
	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.
Grain and pulse—			Seeds—continued.		
Wheat per maund	0 0 6	.....	Poppy-seed per maund	0 0 6	.....
Gram ditto	0 0 6	.....	Sesamum-seed ditto	0 0 6	.....
Kernia (pulse) ditto	0 0 6	.....	Til ditto	0 12 0	0 6 0
Khesari (do.) ditto	0 0 6	.....	Spices—		
Masoor (do.) ditto	0 0 6	.....	Amised ditto	0 1 0	0 0 6
Oorid (do.) ditto	0 0 6	.....	Bel-nuts ditto	0 1 0	.....
Rahar (do.) ditto	0 0 6	.....	Cardamoms ditto	0 1 0	0 0 9
Rice, husked ditto	0 0 3	.....	Cloves ditto	0 1 0	0 0 9
Do., unhusked ditto	0 0 3	.....	Coriander-seed ditto	0 0 3	0 0 1
Murwa ditto	0 0 3	.....	Mustard-seed ditto	0 0 3	0 1 0
Maize ditto	0 0 3	.....	Cumin-seed ditto	0 1 0	0 0 9
Kodo ditto	0 0 14	.....	Jafran per seer	0 12 0	0 6 0
Oats ditto	0 0 3	.....	Mungreah (<i>nigella indica</i>) per maund	0 1 0	0 0 6
Cheena ditto	0 0 11	.....	Nutmeg ditto	0 0 0	0 3 0
Indian corn ditto	0 0 11	.....	Pepper (black) ditto	0 1 0	0 0 9
Kowin ditto	0 0 11	.....	Do. (long) ditto	0 0 0	0 3 0
			Do. (white) ditto	0 2 0	0 1 0
Hides per piece	0 0 14	0 0 14	Saffron per seer	0 6 0	0 3 0
Horns per maund	0 4 0	0 8 0	Bay leaves per maund	0 0 0	0 0 3
Jewellery—			Sugar		
Corals per Rs. 100 worth	0 4 0	0 2 0	Draimed ditto	0 1 0	0 0 9
Pearls ditto	0 4 0	0 2 0	Undraimed ditto	0 6 0	0 3 0
Lace—			S. gareandy ditto	0 2 0	0 1 0
Shell per maund	0 0 3	0 0 11	Tobacco—		
Leather, manufactured—			Unmanufactured ditto	0 1 0	0 0 9
Saddles each	0 8 0	0 2 0	Manufactured ditto	0 2 0	0 0 6
Shoes per 100 pairs	0 4 0	0 2 0	Wool, unmanufactured—		
Mats per maund	0 0 9	0 0 9	Shawls per Rs. 100	0 0 3	0 2 0
Metals and manufactures of metals—			Blankets each	.....	0 0 3
Copper ditto	0 7 0	0 3 0	All other articles of merchandise—		
Bell metal ditto	0 7 0	0 3 0	Unmanufactured—		
Pewter ditto	0 5 0	0 2 0	Ivory per Rs. 100 worth	0 2 0	0 4 0
Tin ditto	0 5 0	0 2 0	Sandalwood, white per maund	0 3 0	0 1 0
Iron ditto	0 1 0	0 6 0	Do., red ditto	0 3 0	0 1 0
Kookries (Nepal knives) per 100	0 4 0	0 2 0	Conch (sunkh) ditto	0 12 0	0 6 0
Iron stoves per Rs. 100 worth	0 8 0	0 4 0	Yak's tail each	0 1 0	0 2 0
Spades per 100	0 4 0	0 2 0	Manufactured—		
Oils—			Atlat per petarah	0 4 0	0 2 0
Gurjun and turpentine per Rs. 100 worth	0 4 0	0 2 0	Beds or cots per Rs. 100 worth	0 4 0	0 2 0
Provisions—			Boats each	0 4 0	0 2 0
Fish per maund	0 1 0	0 0 8	Bottles per Rs. 100 worth	0 4 0	0 2 0
Ghee per seer	0 1 0	0 1 0	Boxes each	0 0 6	0 0 3
Grapes (dried) ditto	0 4 0	0 2 0	Carts (n.w.) ditto	1 4 0	1 4 0
Sweetmeats per maund	0 0 3	0 0 11	Chairs ditto	0 4 0	0 2 0
Almonds ditto	0 0 0	0 3 0	Bugles ditto	0 2 0	0 4 0
Dates (dried) ditto	0 0 0	0 6 0	Incense per maund	0 0 9	0 1 0
Salt (Liverpool) ditto	0 0 0	0 3 0	Hookahs (coconut bowls) ditto	0 0 9	0 0 3
Do. (Nepal) ditto	0 0 0	0 1 0	Looking-glass per Rs. 100 worth	0 4 0	0 2 0
Seeds—			Palki ditto	0 4 0	0 2 0
Castor-seed ditto	0 0 6	.....	Tents each	0 4 0	0 2 0
Lansed ditto	0 0 6	.....	Umbrellas ditto	0 0 3	0 0 3
Mustard-seed ditto	0 0 6	.....	Treasure—		
			Gold and silver per tola	.....	0 0 6

The rates given are in English money, and are levied on imports into Nepal only on articles which are not taken to shops of traders or to hâts in Nepal. As to articles exported from Nepal and imported into India, nothing is taken from these persons who buy grain from cultivators and pay the *kayali* (a fee for weighing the grain), nor from those persons who buy at hâts in Nepal and pay hât dues there.

STATEMENT No. IX.—Showing the duties levied by the Nepalese Authorities in the Morung district of Nepal (marching with the district of Purneah).

NAMES OF ARTICLES.	IMPORT DUTY.	EXPORT DUTY.	NAMES OF ARTICLES.	IMPORT DUTY.	EXPORT DUTY.
	Chadhti Sayer, a rupee = 16 gundahs of piece.	Namti Sayer, a rupee = 16 gundahs of piece.		Chadhti Sayer, a rupee = 16 gundahs of piece.	Namti Sayer, a rupee = 16 gundahs of piece.
<i>Taken at chowkies.</i>	Rs. A. P.	Rs. A. P.	<i>Taken at chowkies continued.</i>	Rs. A. P.	Rs. A. P.
Animals, living—			Mats each	0 0 11	0 0 01
Buffaloes (female) each	0 3 3	.....	Metals and manufactures of metals—		
Do. (young) ditto	0 4 0	.....	Iron per maund	0 1 0	0 0 6
Goats ditto	0 1 0	0 0 6	Oils per seer	0 0 11	0 0 01
Pigs ditto	0 0 6	0 0 8	Provisions—		
Arms and ammunition—			Fish (fresh) per cooly-load	0 1 0	0 0 6
Swords per cent. ad valorem.	0 0 3	0 3 11	Fish and meat (dried) ditto	0 1 3	0 0 71
Guns ditto	0 6 3	0 3 11	Cheera (parched rice) per maund	0 2 0	0 1 0
Pistols ditto	0 6 8	0 3 11	Ghee per rupee worth	0 1 0	0 0 6
Lancers ditto	0 6 3	0 3 11	Salt per maund	0 3 0	0 1 6
Shields ditto	0 6 3	0 3 11	Spices—		
Cotton, raw per maund	0 2 0	0 1 0	Bel-nut ditto	0 7 6	0 3 0
Do., manufactured—			Chilbes ditto	0 0 6	0 0 3
Peace goods, Indian, (Batus, a kind of cloth 32 cubits in length) per piece	0 0 6	0 0 3	Sugar ditto	0 3 3	0 1 71
Barthenware per cooly-load	0 0 0	0 0 3	Undraimed ditto	0 3 3	0 1 71
Fibres, manufactured—			Manufactured (for smoking purposes) ditto	0 2 6	0 1 3
Hemp rope per maund	0 2 0	0 1 0	Unmanufactured ditto	0 2 3	0 3 11
Fruits, nuts, and vegetables—			Taken from shop-keepers at hâts or markets.		
Oranges ditto	0 1 9	0 0 101	Arms and ammunition—		
Potatoes ditto	0 0 6	0 0 31	Spear per shop	0 0 11	.....
Vegetables per cooly-load	0 0 11	0 0 01	Cotton, raw ditto	0 0 3	.....
Grain and pulse—			Drugs and medicines, not intoxicating—		
Rice, husked per maund	0 0 6	0 0 3	Jan or betel leaves ditto	0 0 9	.....
Do., unhusked ditto	0 1 3	0 0 71	Ginger (dried) ditto	0 0 3	.....
Pulses ditto	0 2 0	0 1 0	Other sorts ditto	0 0 11	.....

STATEMENT IX—continued.

NAMES OF ARTICLES.	IMPORT DUTY.		EXPORT DUTY.		NAMES OF ARTICLES.	IMPORT DUTY.		EXPORT DUTY.	
	Chadhti sayar, 2 rupees=16 gundahs of pice.		Namti sayar, 2 rupees=16 gundahs of pice.			Chadhti sayar, 2 rupees=16 gundahs of pice.		Namti sayar, 2 rupees=16 gundahs of pice.	
<i>Taken from shop-keepers at hâls or markets—continued.</i>					<i>Nekasi or export duties taken by jwaradars or contractors or farmers from persons purchasing things on market days—continued.</i>				
Dyeing materials—									
Madder or manjit... ..	per shop	0 1 0							
Turmerico	ditto	0 0 14							
Earthenware	ditto	0 0 3							
Fibrous products—									
Hemp and flax	ditto	0 0 3							
Fruits, nuts, and vegetables—									
Oranges	ditto	0 0 3							
Plantains	ditto	0 0 3							
Jank	ditto	0 0 3							
Potatoes	ditto	0 0 3							
Krinjala	ditto	0 0 3							
Kadishes	ditto	0 0 3							
Other vegetables	ditto	0 0 14							
Grain and pulse—									
Pulses	ditto	0 0 3							
Murwa	ditto	0 0 14							
Indian corn	ditto	0 0 14							
Leather—									
Manufactured—									
Reins for horses	ditto	0 0 14							
Liquors—									
Spirits (country)	ditto	0 0 3							
Metals and manufactures of metals—									
Iron	ditto	0 0 3							
Oils—									
Provisions—									
Fish (hill)	ditto	0 0 74							
(fresh)	ditto	0 0 6							
Curd	ditto	0 0 44							
Confectionery	ditto	0 0 14							
Wheat flour	ditto	0 0 14							
Eggs	ditto	0 0 14							
Tyre and buttermilk	ditto	0 0 02							
Salt—									
Seeds—									
Oil seeds—									
Mustard seed	ditto	0 0 9							
Spices—									
Betelnuts	ditto	0 0 6							
Chillies	ditto	0 0 6							
All other kinds	ditto	0 0 6							
Tobacco (unmanufactured)	ditto	0 0 6							
Miscellaneous shops—									
Potter	ditto	0 0 6							
Goldsmith	ditto	0 0 3							
Winnowing basket (supr)	ditto	0 0 14							
Sugarcane	ditto	0 0 14							
Chanam	ditto	0 0 14							
Cloth	per rupee worth	0 0 3							
Haberlashery	ditto	0 0 3							
<i>Nekasi or export duties taken by jwaradars or contractors or farmers from persons purchasing things on market days.</i>					<i>Tangiana or export duty taken by a Sayardar or farmer according to Laha Kaltha within his sayar mahal.</i>				
Animals, living—									
Horses (mares)	each	0 8 0							
Buffaloes (male)	ditto	0 4 0							
Do (female)	ditto	0 8 0							
Cows (calves)	ditto	0 1 0							
Pigs	ditto	0 0 6							
Goats	ditto	0 0 3							
Ducks	ditto	0 0 11							
Fowls and pigeons	ditto	0 0 02							
Cotton, raw	per maund	0 1 0							
Cotton, manufactured	per rupee worth	0 0 3							
Drugs and medicines, not intoxicating—									
Arcs	per seer	0 0 1							
Mercury	per cent. ad valorem.	0 6 3							
Earthenware	per cooly-load	0 0 6							
Fruits, nuts, and vegetables—									
Oranges	per rupee worth	0 0 6							
Grain and pulse—									
Rice, husked	per maund	0 0 3							
Do, unhusked	ditto	0 0 3							
Pulses	ditto	0 1 0							
Jewellery, &c.—									
Precious stones and pearls (un- set)—									
Coral	per cent. ad valorem.	0 6 3							
Diamond	ditto	0 6 3							
Emerald	ditto	0 6 3							
Topaz	ditto	0 6 3							
Cat's eye	ditto	0 6 3							
Sapphire	ditto	0 6 3							
Jewellery—									
Range (set with precious stones)	per cent. ad valorem.	0 6 3							
Metals									
Metals and manufactures of metals—									
Roll metal	per maund	0 10 0							
Brass	ditto	0 10 0							
Copper	ditto	0 10 0							
Pewter	ditto	0 8 0							
Iron	ditto	0 2 0							
Tin	ditto	0 8 0							
Needles	per hundred	0 0 3							
Knives	per cent. ad valorem.	0 6 3							
Knookries (Nepal knives)	ditto	0 6 3							
Beisora	ditto	0 6 3							
Pickaxes	ditto	0 6 3							
Je. stichets, &c.	ditto	0 6 3							
Chisels	ditto	0 6 3							
Ponknives	ditto	0 6 3							
Oils—									
Gurjun	per cent. ad valorem.	0 6 3							
Turpentine	ditto	0 6 3							
Jasmine	per seer	0 0 14							
Lily	ditto	0 0 14							
Pe. poise	ditto	0 0 14							
Cocunut	ditto	0 0 14							
Provisions—									
Curd	per cooly-load	0 1 0							
Seeds—									
Oil seeds—									
Mustard seed	per maund	0 0 6							
All other articles of merchandise—									
Manufactured—									
Attar	per cent. ad valorem.	0 6 3							
Rose water	per seer	0 0 02							
Trumpets	each	0 3 0							
Glass vessels	per cent. ad valorem.	0 6 3							
Trays	ditto	0 6 3							
Treasure—									
Gold	per tola	0 1 0							
Silver	per 100 tolas	0 6 3							
<i>Tangiana or export duty taken by a Sayardar or farmer according to Laha Kaltha within his sayar mahal.</i>					<i>61 tolas=1 seer; 5 seers=1 kaltha; 8 kalthas=1 maund</i>				
Animals, living—									
Elephants	each	6 8 0							
Horses (mare)	ditto	6 5 0							
Buffaloes (female)	ditto	0 5 3							
Do (without calves)	ditto	0 1 6							
Do, with calves	ditto	0 2 3							
Cows	ditto	0 2 0							
Goats	ditto	0 0 3							
Pigs	ditto	0 0 6							
Ducks	ditto	0 0 02							
Pigeons	ditto	0 0 02							
Cotton, raw	per maund	0 7 6							
Fibrous products—									
Hemp and flax	ditto	0 0 9							
Grain and pulse—									
Wheat	ditto	0 0 9							
Rice, husked	ditto	0 0 9							
Rice, unhusked	ditto	0 0 9							
Do, unhusked	ditto	0 0 44							
Provisions—									
Curd	per cooly-load	0 1 3							
Glue	per maund	1 0 0							
Seeds—									
Oil seeds—									
Linseed	per maund	0 1 3							
Mustard seed	ditto	0 1 3							
Paddy-cutter from British terri- tory	per seer	0 2 0							
<i>Chadhti or import duties taken at fairs at Barabekhetra.</i>					<i>Animals, living—</i>				
Animals, living—									
Ducks	per cooly-load	0 0 11							
Falcons (old)	each	0 10 0							
Do (royal)	ditto	2 8 0							
Hawks	ditto	1 10 0							
Cotton, raw	per maund	0 1 6							
Cotton, manufactured—									
Piece-goods (full chintz)	per cart-load or per bullock or pony-load.	3 0 0							
Do	per cart-load or per bullock or pony-load.	1 0 0							
Twist and yarn	per cart-load or per bullock or pony-load.	0 4 0							
Drugs and medicines—									
Assafetida	per maund	0 2 0							
Other sorts, not intoxicating—									
Ginger (dried)	per maund	0 2 6							
Pin or betel leaves	per lot of 20,000	0 3 14							
Musc	per seer	1 10 3							
Su. ar of bambos (Banslochan)	per maund	1 4 0							
Camphor	per ditto	0 10 0							
Spike-nard	per ditto	0 8 0							
Cinnabar	per cent. ad valorem.	0 6 3							
Orpiment	per maund	0 6 3							
Sulphate of copper	per ditto	0 6 3							
Alum	per ditto	0 6 3							
Muriate of mercury	per ditto	0 6 3							
Aconite	per ditto	0 5 0							
Other poisons	per ditto	0 3 0							
Storax	per ditto	0 5 0							
Charotta	per ditto	0 1 3							
Hellebore	per ditto	0 1 3							
Salm. mtsai (a medicinal drug) from Cabal	per cent. ad valorem.	0 6 3							
Mochrus (gum of the semul tree)	per maund	0 0 6							
Sulphur	per cent. ad valorem.	0 6 3							

STATEMENT No. IX—concluded.

NAMES OF ARTICLES.	IMPORT DUTY.		EXPORT DUTY.		NAMES OF ARTICLES.	IMPORT DUTY.		EXPORT DUTY.	
	Chadhti Sayer, a rupee = 16 gundahs of pice.	Namti Sayer, a rupee = 16 gundahs of pice.	Chadhti Sayer, a rupee = 16 gundahs of pice.	Namti Sayer, a rupee = 16 gundahs of pice.		Chadhti Sayer, a rupee = 16 gundahs of pice.	Namti Sayer, a rupee = 16 gundahs of pice.	Chadhti Sayer, a rupee = 16 gundahs of pice.	Namti Sayer, a rupee = 16 gundahs of pice.
<i>Chadhti or import duties taken at fairs at Barachhetra—continued.</i>	Rs. A. P.	Rs. A. P.			<i>Chadhti or import duties taken at fairs at Barachhetra—concluded.</i>	Rs. A. P.	Rs. A. P.		
Drugs and medicines—continued.					Spices—continued.				
Pipla mul (root of the long pepper plant) ... per maund ...	0 2 6	0 5 0			Cumin seed ... per cart-load ...	1 0 0	.....	
Tala ... ditto ...	0 2 6	0 1 3			... per pony or bullock-load ...	0 4 0	.....	
Other medicines ... per cent. <i>ad valorem</i> ...	0 12 6	0 6 3			... per cooly-load ...	0 2 0	.....	
Other drugs ... per maund ...	0 0 6	0 0 3			... per maund ...	0 2 5	0 1 3		
Dyeing materials—					... per cart-load ...	1 0 0	.....	
Kesari (a yellow dye) ... per maund ...	0 15 0	0 7 6			... per pony or bullock-load ...	0 4 0	.....	
Log wood ... ditto ...	0 2 6	0 1 3			... per cooly-load ...	0 2 0	.....	
Safflower ... ditto ...	0 2 6	0 1 3			... per maund ...	0 2 6	0 1 3		
Indigo ... ditto ...	0 15 0	0 7 6			Stationery—				
Catechu ... ditto ...	0 6 0	0 10 0			Paper ... per 20 dheb = 200 sheets ...	0 0 3½	0 0 3½		
Myrabolams ... ditto ...	0 0 6	0 1 0			Sugar—				
Gulali (a red dye) ... ditto ...	0 2 6	0 1 3			Sugarcandy ... per maund ...	0 5 0	0 2 6		
Ochro ... ditto ...	0 2 6	0 1 3			... per cart-load ...	1 0 0	.....	
Palas phul (flower of the <i>butea</i> <i>frondosa</i>) ... per cent. <i>ad valorem</i> ...	0 6 3	0 3 1½			... per pony or bullock-load ...	0 4 0	.....	
Madder or manjhi ... per maund ...	0 2 6	0 1 3			... per cooly-load ...	0 2 0	.....	
Abir (a red powder) ... ditto ...	0 2 6	0 1 3			... per maund ...	0 0 3	0 0 4½		
Fruits, nuts, and vegetables—					Undrained ... per cooly-load ...	0 2 0	.....	
Oranges ... per 100 ...	0 1 3	0 1 3			... per maund ...	0 0 3	0 0 4½		
Coconuts ... per maund ...	0 10 0	0 5 0			Wool—manufactured—				
Pomegranates ... ditto ...	0 10 0	0 5 0			Radhi (Bhoota blanket) ... each ...	.....	0 1 0		
Grapes ... ditto ...	0 10 0	0 5 0			All other articles of merchandise—				
Gums and resins—					Manufactured—				
Sul-dhup (gum of the sal tree) ... per maund ...	0 2 0	0 1 0			Sagnet ... ditto ...	.....	0 0 3		
Gogul-dhup (gum of the gogul tree) ... ditto ...	0 0 6	0 0 6			Lamp and stand ... ditto ...	.....	0 0 3		
Hides and skins—					Darka (cloth like dharri) ... ditto ...	.....	0 0 3		
Deer skins ... per maund ...	0 0 3	0 0 6			Beads (crystal) ... per cent. <i>ad valorem</i> ...	0 6 3	0 3 1½		
Lac ... per cent. <i>ad valorem</i> ...	0 12 0	0 6 0			Pangra (used as soap) ... per maund ...	0 0 7½	0 1 3		
Metals and manufactures of metals—					Unmanufactured—				
Axes, hatchets, &c. ... each ...	.....	0 1 0			Sandalwood, white ... per maund ...	0 5 0	0 2 6		
Khookries (Nepal knives) ... ditto ...	.....	0 0 3			... ditto red ... ditto ...	0 2 0	0 1 3		
Paints and colours—					Radiksh dhanasri (seed of the <i>cleome gynifera</i> , used for necklaces of priests) ... per cent. <i>ad valorem</i> ...	0 6 3	0 3 1½		
White lead ... per maund ...	0 2 6	0 1 3			Bhujaputra ... per maund ...	0 1 3	0 3 0		
Red lead ... per pony or bullock-load ...	0 4 0	.....			Conch (ordinary) ... ditto ...	1 4 0	0 10 0		
Vermilion ... per cooly-load ...	0 2 0	0 1 3			Ditto (Bahuavari) ... per cent. <i>ad valorem</i> ...	0 6 2	0 3 1½		
Provisions—					Grazing tax.				
Fish (dried) ... per cooly-load ...	0 4 0	.....			Buffaloes, for 12 months ... each ...	1 0 0	.....	
... per cart-load ...	2 6 0	1 0 0			... ditto for 6 ditto ... ditto ...	0 12 6	.....	
... per pony or bullock-load ...	1 0 0	1 0 0			... ditto for 3 ditto ... ditto ...	0 10 0	.....	
Confectionery ... per cooly-load ...	1 0 0	0 6 0			Buffaloes, without calves ... ditto ...	1 0 0	.....	
Sweetmeats (country) ... per maund ...	0 0 6	0 0 3			Sheep ... per flock ...	2 8 0	.....	
Dates (dried) ... ditto ...	0 10 0	0 5 0			Grazing of buffaloes which are kept on the other side of the border, but brought to graze in Nepal.				
Almonds ... ditto ...	0 10 0	0 5 0			Buffaloes, for 12 months ... each ...	0 13 6	.....	
Pistachio nuts ... ditto ...	0 3 0	0 1 0			... ditto for 6 ditto ... ditto ...	0 13 0	.....	
Preserved fruits ... ditto ...	0 5 0	0 4 0			... ditto for 3 ditto ... ditto ...	0 10 0	.....	
Grapes (dried) ... ditto ...	0 0 9	0 1 6			Grazing of buffaloes which are kept on the British side of the border, and are allowed to graze on both sides of the border.				
Cheera (parched rice) ... per cart-load ...	0 3 0	.....			Buffaloes, for 12 months ... each ...	0 12 0	.....	
... per pony or bullock-load ...	1 0 0	.....			... ditto for 6 ditto ... ditto ...	0 10 0	.....	
Salt ... per cooly-load ...	0 2 0	.....			Grazing for one month only.				
Salt-petre ... per maund ...	0 0 6	0 1 0			Buffaloes for a full month ... each ...	0 6 0	.....	
Seeds—					Do. for part of a month ... ditto ...	0 4 0	.....	
Radish seed ... per dharni = 2½ pucra seeds ...	0 0 3	0 0 6			British subjects coming into Morung to settle down and lease what is called Bajra bita for one year are made to pay as follows:—				
Spices—					For full period ... 2 0 0				
Botel-nut from Bengal ... per cart-load ...	1 0 0	.....			For broken period ... 1 4 0				
... per pony or bullock-load ...	0 4 0	.....			For giving <i>Humita patra</i> ... 0 8 0				
... per cooly-load ...	0 2 0	.....			For the grazing of a cow ... 0 8 0				
... per maund ...	0 2 6	0 1 3							
Ditto from the Deccan ... ditto ...	0 10 0	0 5 0							
Cardamoms ... ditto ...	0 2 6	0 1 3							
Ditto from the Deccan ... ditto ...	1 4 0	0 10 0							
Cinnamon ... ditto ...	0 5 0	0 2 0							
Cloves ... ditto ...	0 3 6	0 1 3							
Coriander seed ... ditto ...	0 0 6	0 0 3							
Nutmeg ... ditto ...	0 10 0	0 5 0							
Mace ... ditto ...	0 10 0	0 5 0							
Ajwain ... ditto ...	0 0 6	0 0 3							
Methi ... ditto ...	0 0 6	0 0 3							
Jhubu (Thibet grass) ... ditto ...	0 5 0	0 2 6							
Cubeba ... ditto ...	0 2 0	0 1 0							
Mangrola and kala jira (<i>nigella indica</i> and its seed) ... ditto ...	0 2 0	0 1 0							
Aniseed ... ditto ...	0 1 0	0 2 0							
Taj (bark of the cinnamon tree) ... ditto ...	0 5 0	0 2 6							
Saffron ... per seer ...	0 5 0	0 2 6							

STATEMENT No. X.—Showing the duties levied by the Nepalese Authorities on articles exported from British territory into Nepal, on the frontier of the Darjeeling District.

NAMES OF ARTICLES.	DUTIES LEVIED IN—							
	Mauritius.	Bandooka.	Goorkha Jagut.	Peekul.	Eroongtar.	Dhoola-bari.	Dohuguri.	Baradhasi.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Cotton, raw	0 4 0	0 4 0	0 4 0	0 4 0	0 0 3	0 0 3	0 0 3	0 0 3
Cotton, manufactured—								
Twist and yarn (European)...	0 4 0	0 4 0	0 4 0	0 4 0	0 0 3	0 0 3	0 0 3	0 0 3
Ditto (Indian)	0 4 0	0 4 0	0 1 0	0 4 0	0 0 3	0 0 3	0 0 3	0 0 3
Piece-goods (European) ...	0 2 0	0 2 0	0 2 0	0 2 0	0 0 3	0 0 3	0 0 3	0 0 3
Ditto (Indian)	0 2 0	0 2 0	0 2 0	0 2 0	0 0 3	0 0 3	0 0 3	0 0 3
Dyeing materials—								
Safflower ... ..	...	...	...	...	0 0 3	0 0 3	0 0 3	0 0 3
Turmeric	0 4 0	0 4 0	0 4 0	0 4 0	0 0 3	0 0 3	0 0 3	0 0 3
Fruits, nuts, and vegetables—								
Vegetables	0 1 0	0 1 0	0 1 0	0 1 0	...	...	...	...
Grain and pulses—								
Wheat	0 4 0	0 4 0	0 4 0	0 4 0	...	...	...	...
Gram	0 4 0	0 4 0	0 4 0	0 4 0	0 0 3	0 0 3	0 0 3	0 0 3
Pulses	0 4 0	0 4 0	0 4 0	0 4 0	0 0 3	0 0 3	0 0 3	0 0 3
Rice, husked	0 4 0	0 4 0	0 4 0	0 4 0	...	...	...	...
Do., unhusked	0 4 0	0 4 0	0 4 0	0 4 0	...	...	...	...
Metals and manufactures of								
metals—								
Brass and copper	0 1 0	0 1 0	0 1 0	0 1 0	0 0 3	0 0 3	0 0 3	0 0 3
Iron	0 8 0	0 8 0	0 8 0	0 8 0	...	...	...	...
Other metals	0 8 0	0 8 0	0 8 0	0 8 0	0 0 3	0 0 3	0 0 3	0 0 3
Oils	0 4 0	0 4 0	0 4 0	0 4 0	...	...	...	...
Paints and colours	0 8 0	0 8 0	0 8 0	0 8 0	0 0 3	0 0 3	0 0 3	0 0 3
Salt	0 2 0	0 2 0	0 2 0	0 2 0	0 0 3	0 0 3	0 0 3	0 0 3
Seeds—								
Oil-seeds—								
Linseed	0 4 0	0 4 0	0 4 0	0 4 0	...	...	...	...
Silk—								
Manufactured	0 4 0	0 4 0	0 4 0	0 4 0	0 0 3	0 0 3	0 0 3	0 0 3
Spices—								
Betel-nuts	0 4 0	0 4 0	0 4 0	0 4 0	0 0 3	0 0 3	0 0 3	0 0 3
All other kind	0 8 0	0 8 0	0 8 0	0 8 0	0 0 3	0 0 3	0 0 3	0 0 3
Sugar—								
Drained	0 8 0	0 8 0	0 8 0	0 8 0	0 0 3	0 0 3	0 0 3	0 0 3
Undrained	0 8 0	0 8 0	0 8 0	0 8 0	0 0 3	0 0 3	0 0 3	0 0 3
Tobacco	0 4 0	0 4 0	0 4 0	0 4 0	...	...	...	...
Wool—								
Manufactured	0 1 0	0 3 0	0 2 0	0 2 0	0 8 0	0 8 0	0 8 0	0 8 0

The above rates are levied per load.

STATEMENT No.—XI.—Showing the duties levied by the Nepalese Authorities on articles imported into British Territory from Nepal, on the frontier of the Darjeeling District.

LIST OF ARTICLES.	DUTIES LEVIED IN—									
	Mamring-tar.	Bandoor-ka.	Goorkha-jazat.	Feekul.	Mong-long.	Broong-tar.	Dhoola-baree.	Dohn-guri.	Barad-hast.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Animals, living—										
Buffaloes	0 8 0	0 8 0	0 8 0	0 8 0	0 12 0	0 10 0	0 10 0	0 10 0	0 10 0	
Horses	0 8 0	0 8 0	0 8 0	0 8 0	2 8 0	0 5 0	0 5 0	0 5 0	0 5 0	
Sheep and goats	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 0 6	0 0 6	0 0 6	0 0 6	
Poultry	0 0 6	0 0 6	0 0 6	0 0 6	0 4 0	0 0 3	0 0 3	0 0 3	0 0 3	
Cotton, manufactured—										
Twist and yarn (Indian) ... ..	.....	.....	.....	.....	.....	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0
Piece-goods (European)	0 2 0	0 2 0	0 2 0	0 2 0	.....	.....	.....	.....	.....
Piece-goods (Indian)	0 2 0	0 2 0	0 2 0	0 2 0	1 8 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	
Drugs and medicines, not intoxicating—										
Chiretta	0 4 0	0 4 0	0 4 0	0 4 0	.....	0 2 0	0 2 0	0 2 0	0 2 0
Dyeing materials—										
Madder or manjit	0 4 0	0 4 0	0 4 0	0 4 0	.....	0 2 0	0 2 0	0 2 0	0 2 0
Fibrous products—										
Jute, raw ... ..	.....	.....	.....	.....	.....	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0
Jute, manufactured—										
Gunny-bags ... ..	.....	.....	.....	.....	.....	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0
Fruits, nuts, and vegetables—										
Vegetables	0 1 4	0 1 4	0 1 4	0 1 4	0 2 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	
Grain and pulse—										
Wheat	0 2 0	0 2 0	0 2 0	0 2 0	.....	.....	.....	.....	.....
Gram and pulse	0 2 0	0 2 0	0 2 0	0 2 0	0 4 0	0 2 0	0 2 0	0 2 0	0 2 0	
Rice, husked	0 2 0	0 2 0	0 2 0	0 2 0	0 4 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	
Rice, unhusked	0 2 0	0 2 0	0 2 0	0 2 0	.....	.....	.....	.....	.....
Hides and skins—										
Hides of cattle ... ..	.....	.....	.....	.....	.....	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0
Skins of sheep, goats, and other small animals	0 0 6	0 0 6	0 0 6	0 0 6	.....	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0
Metals and manufactures of metals—										
Brass and copper	2 8 0	2 8 0	2 8 0	2 8 0	2 8 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	
Iron	1 0 0	1 0 0	1 0 0	1 0 0	1 8 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	
Provisions—										
Ghee	0 4 0	0 4 0	0 4 0	0 4 0	0 8 0	0 1 0	0 1 0	0 1 0	0 1 0	
Seeds—										
Oilseeds—										
Linseed ... ..	.....	.....	.....	.....	.....	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0
Mustard and rape	0 2 0	0 2 0	0 2 0	0 2 0	.....	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0
Other oil-seeds	0 2 0	0 2 0	0 2 0	0 2 0	.....	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0
Spices	0 8 0	0 8 0	0 8 0	0 8 0	0 2 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	
Tobacco	0 4 0	0 4 0	0 4 0	0 4 0	.....	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0	{ 0 1 0 to 0 2 0
Wood—										
Timber ... ..	.....	.....	.....	.....	.....	{ 1 4 0 to 1 12 0	{ 1 4 0 to 1 12 0	{ 1 4 0 to 1 12 0	{ 1 4 0 to 1 12 0
Wool—										
Manufactured	0 2 0	0 2 0	0 2 0	0 2 0	.....	0 8 0	0 8 0	0 8 0	0 8 0

Per rupee.

The above rates are levied per load, with the exception of sheep skins, buffaloes, horses, and poultry.

The rates of 1 anna to 2 annas are levied thus—
1 anna per pony, bullock, and 2 annas per load.
The rate of Rs. 1-4 to Rs. 1-12 is per cart.

